

TOMINA SĂVEANU



**SOCIAL RESPONSIBILITY
OF SMALL AND MEDIUM ENTERPRISES
IN ROMANIA**



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Referenți științifici:

Prof. univ. dr. habil. Daniel Bădulescu

Prof. univ. dr. habil. Maria-Madela Abrudan

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Universitatea Babeș-Bolyai
Presa Universitară Clujeană
Director: Codruța Săcelean
Str. Hasdeu nr. 51
400371 Cluj-Napoca, România
Tel./fax: (+40)-264-597.401
E-mail: editura@editura.ubbcluj.ro
<http://www.editura.ubbcluj.ro/>

Foreword

This book presents the final version of the doctoral thesis elaborated during 2017 – 2021 under the coordination of prof. univ. dr. habil. Daniel Bădulescu – University of Oradea (Romania) and prof. Szabolcs Nagy - Miskolc University (Hungary)

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Introduction: why and how in the study of social responsibility in small and medium enterprises

a. State of the art and rationale

The term social responsibility (SR) gained so much popularity in the last 10 years that is hard to think that there are business people who did not hear of it. Nevertheless, through the interviews conducted within this book's research, many owner-managers of small and medium enterprises from Oradea (Bihar County, western part of Romania) had difficulties in discussing "what it is". More, in many cases, representatives of socially responsible firms could not offer understanding on the term. While several formal definitions exist, different theoretical traditions are combined and many practical approaches are promoted, this lack of knowledge is understandable. In this book we try to contribute to understanding SR from both theoretical perspective and as an empirical reality of Romanian SMEs.

Concerns about the social implications of economic activity have been a constant in economic thinking (Carroll, 1999). However, until the apparition of modern systems of production and especially property, social responsibility was at most a concern of large landowners or monarchs. Industrialization has led to the emergence of entrepreneurs and business owners. Over time, discussions about their responsibilities have grown, especially in the context of the negative effects produced by the pursuit of profit growth.

The first use of the term "social responsibility" is attributed to Howard Bowen. In this publication of "Social Responsibilities of the Businessman" in 1953, Bowen argued for the importance that firms should pay attention to the impact they have on the society (Carroll, 1999). Given their power and the influence they have a large number of people, companies must promote social good. In his own word: business people "have the obligation to promote those policies, to make those decisions and to follow those directions of action that are desirable in terms of the objectives and values of society" (Bowen, 1953, p 6, apud Carroll, 1999 pp. 270). Starting with this first use of the concept we notice the normative dimension: CSR is not much about what companies do, but about what these should do. The problems of the power of companies in societies, power that in some multinational companies might exceed that of governments, is still important in more recent studies in this field (Matten et al. 2003).

The main limitation of this initial approach stems from this normativity, which remained rather constant in many studies. Even now, this approach can be found in many practitioners' definitions and their promotion of social responsibility. Studies that focused on why firms should act upon these responsibilities revealed: gaining competitive advantage, gaining visibility and prestige, counteracting negative image in particular communities, gaining support from different groups, but also improving the financial performance. These are the main benefits studied for the socially responsible firms. Other benefits include those at the level of communities> through social and environmental actions and investments it is studied how much firms contribute to solving long-term problems. In a direct manner one may consider the contribution of companies to the achievement of the Sustainable Development Goals.

These limitations have not been fully addressed in subsequent approaches either. In the first part of the discussions on social responsibilities, there were mainly two opposing currents of thought: proponents of non-economic responsibilities to society and supporters of Milton Friedman (1970), who argued that the main task of business people is to make a profit, as its responsibilities are primarily towards shareholders. These apparent oppositions are solved by the pyramidal approach

proposed by Carroll (1979) based on the responsibilities of the economic ones, and at the top, the philanthropic ones.

Subsequent evolutions of the concept brought the necessary clarifications and delimitations for a better operationalization (Carroll, 1999), especially towards the end of the 1970s. The construction of theories of social responsibility also appeared during this period. As we can see from Carroll (1999), the most numerous studies in this field were published in the 1970s and 1980s. However, theories often conflicted with each other, contradicted or emphasized other dimensions, thus hindering theoretical evolution. Integrative approaches emerged with Preston and Post (1975, according to Carroll 1999) which emphasized responsibilities of the firms towards the general public as a managerial function. The main problem of CSR definition, as concluded by Dahsrud (2006) in his analysis of the 38 most frequent definitions of social responsibility, is the normativity of the concept. More, it is not yet a consensus regarding an optimal social performance of firms. From a paradigmatic point of view, two main traditions are identified in the context of which the social responsibility of organizations is discussed: business ethics and stakeholder management. These two are also the approaches presented in our study, along with the sustainable development insights that shaped the practitioners' approaches. The systematization of CSR related approaches (theoretical and practical) is one of the objectives of this study.

It is also important to note that different theorists have proposed other concepts than the general one of social responsibility. Wood (1991) and many others prefer social performance, a broader concept in which social responsibility with its principles is only one of the three components (along with processes and results). Other concepts are corporate citizenship and sustainable development, both developed from different theoretical traditions. We will analyze these similar concepts, highlight the similarities and differences, and try to decide which concept can be better used in relation to small and medium enterprises.

The legal dimension of CSR is one that favored most debate, mainly because the legal obligations of firms are not the same in different countries (Matten and Moon, 2008). Authors can even classify countries depending on their approach to CSR (Albareda et. al. 2007). More, the adoption of CSR by different organizations was strongly promoted by international professional association and shaped by national and international policies. Consequently, we consider that a study on CSR would not be complete without reference to this level.

Our focus in both theoretical review and empirical study is on small and medium enterprises. In this regard there is a significant gap of knowledge and it is our aim to fill it in. We will highlight characteristics of SMEs that shape their social responsibility engagement.

b. Scope and objectives

This study is dedicated to the topic *corporate social responsibility (CSR) in Romanian small and medium enterprises (SME)*. This is done from a complex theoretical perspective as CSR stemmed from preoccupations in both business ethics (business-society relations) and stakeholder management (strategic management), and was greatly promoted by sustainable development theory.

The objectives of this study, as defined at the beginning were:

1. Conceptualization and operationalization of theories associated to social responsibility;
2. Identification of specificities and particularities of social responsibility of small and medium enterprises;
3. The study of policies and practices of social responsibility of Romanian SMEs; and
4. Explanation of factors that promote and hinder social responsibility in Romanian SME.

The expected result regarding this research is to contribute significantly to the clarification of a less studied phenomenon, especially in Romania. Various aspects related to corporate social responsibility (CSR) are considered a prerogative of large companies, especially multinationals enterprises. However, the involvement of SMEs in solving problems of the community in which they operate is a reality, even if the impact can be questioned. This research seeks to focus on this reality, emphasizing in particular the potential that socially responsible SMEs have both economically and socially. From a practical point of view, the research will identify ways in which companies can engage in social responsibility activities.

The questions addressed in this study were shaped on the way, based on the answers found in previous phases of the study. The main theoretical questions we started with were:

- Which are theoretical traditions that can be traced as in relation with social responsibility (SR) of firms?
- How is SR defined, explained and measured in different theoretical traditions?
- Which are the policies and other international bodies that shape the SR actions undertaken by firms, especially SMEs?
- Which are the particularities of SR in SMEs?

The empirical questions, formulated in line with the research objectives were:

- Which are the challenges of SME sector in Romania in a European context?
- How is SR studied in Romania? What are the main conclusions of these studies?
- Are Romanian SMEs involved in SR? How (domains, activity type, strategic organizational SR), to what extent, why (motivations and other factors promoting it)?
- What do owner-managers of SMEs from Oradea (Bihor County, Romania) see different aspects of social responsibility?

With these questions in mind, the development of this study was often inductive: from different published research or theoretical studies we constructed the theoretical framework which was used to explain the realities of Romanian SMEs social responsibility, as recorded using quantitative and qualitative methods. .

c. Outline of the book

This study is structured on two main parts: theoretical framework and empirical data. The first part comprises of five chapters, that cover the topic of social responsibility from an evolutive perspective, tracing different theoretical traditions that influenced the evolution of CSR concept, elements of definition, dimensions, and measures. As social responsibility was greatly promoted by practitioners, we also analyze the policies related to CSR. A special theoretical focus is given to the specificities of small and medium enterprises social responsibilities.

In *the first chapter*, we trace the evolution of social responsibility both from a historical point of view, of the behavior of the rich, respectively companies, towards society, as well as of the actual development of the concept of social responsibility.

The second chapter is dedicated to the theoretical traditions from which CSR developed: the perspective of stakeholder management; perspective of the firm-society relationship, more specifically, from the general considerations regarding business ethics; and sustainable development which shaped the practitioners' actions and CSR reporting.

After these reviews of the theoretical approaches, we focus, in *the third chapter*, on the actual framework: conceptualization, operationalization and measurement. First, we analyze the related concepts such as corporate social responsibility (CSR), corporate social performance (CSP), etc., then we focus on dimensions and processes specific to CSR, and then to the measurement of CSR. The last section of chapter three delimits the factors that favor the social involvement of companies.

Chapter four reveals the policy level regarding CSR, starting from a global, continuing with a European and then a national perspective. In order to better understand the trends of social responsibility of small firms we stop at the level of policies and professional associations. Especially in Romania, where academics and practitioners emphasized that CSR is imported from large companies and from other countries, understating the international context is particularly relevant. Our objective in this chapter is to map out the relevant structures (professional associations, international entities) and their instruments (policies, strategies regulations, standards, etc.) in promoting social responsibility. In doing this, we aim at going from general to a narrow image on Romania, we give special attention at each level to SMEs.

The fifth chapter will present literature conclusions of theoretical and empirical studies on social responsibility in SMEs. The objective is to highlight characteristics of social behaviors of small businesses, and identify some determinants that are relevant in their case.

The second part, dedicated to presenting empirical evidences on CSR in Romania is structured on six distinct chapters. It starts, in *chapter six*, with the outline of characteristics of the small and medium enterprise sector in Romania. The objective here is to create the general image of SME sector, also from general to particular (European level, national level of Romania down to Bihor County level).

In *chapters seven and eight*, the objective is to identify characteristics of CSR in Romania based on literature on secondary data. For achieving this objective, we first conduct a systematic analysis on highly cited articles published on this topic. *Chapter seven* – social responsibility of Romanians firms, will present the conclusions of this analysis, focusing on the theoretical perspective employed in published papers on CSR in Romania, the measurements used, and other criteria to describe the knowledge in this area. *Chapter eight* – secondary analyses, look more closely to conclusions of other studies, either as presented in academic papers or by national studies. While the first, is more focused on methodologies for the study of CSR in Romania, chapter eight deals more with creating a detailed picture of this reality.

The empirical own data collected by the author of this book is the presented, studies and concluded upon, in *chapters nine, ten and eleven*. We present both quantitative and qualitative data regarding social responsibility actions, domains, motivations, visibility, formalization. We also investigate the attitude of managers regarding the role of business in the community/society, the organizational approach on CSR related aspects, scales that help us systematize better such a diverse area of action. This study also reveals the links between different investigated aspects. More, the actual understandings by owner-managers are detailed for both: social responsibility, community, the impact of CSR in SMEs vs. large companies.

In order to do this, we analyze data collected through questionnaires in 2017 from 109 SMEs from Bihor and neighboring counties. This data is the basis of the *chapter nine*. Given the high impact of the attitude of managers and the literature that emphasized the specificities of CSR in SMEs that are not systematic, we continued the investigation with a series of interviews with owner-managers of SMEs in Oradea, which are at focus in *chapter ten*. All of our interviews were with representatives of small companies, most of them under 10 employees. Our empirical study is continued with a new quantitative data collection based on an enhanced questionnaire. Based on our previous analysis and the interviews we developed a new questionnaire which was distributed online to owner-managers of SMEs from Oradea starting with June 2021. The analysis of this data is presented in the last, *eleventh chapter*.

Our initial interest in this topic was to search for evidences, theoretical and empirical, whether there should be a discussion on social responsibility in Romanian small and medium enterprises. While the theoretical contributions may seem contradictory and often raise more questions regarding the relevant motivations, relevant forms of such involvement and the impact of SME contributions to solving social and/or environmental problems, we found evidences that SR is a reality in Romanian SMEs. Previous research (Saveanu, 2015) has proved that a significant percentage (18%) of SMEs registering profit had offered donations or sponsorship. This finding provided the ground for this book. As SR is a reality, at least in some forms, in small and medium enterprises we wanted to explore more on this topic. We consider that both the theoretical analysis and the empirical evidences gathered and analyzed within our study will create a clearer picture of what this reality is.

PART I: THEORIES ON SOCIAL RESPONSIBILITY

I. History of a concept

I.1. Historical background of CSR

There is an ethical background to CSR in ancient texts and social conventions. These texts refer to the obligations of the wealthy: fair treatment of others, help to the needy, good management of resources available. These expectations have been defined in European tradition as philanthropy or paternalism. Especially the aspects related to philanthropy are considered as antecedents of CSR, because most of the managerial and academic meanings of CSR include it. "This was evident in the business owners of the 19th century, and in the creation of foundations for those who gained vast fortunes through corporations, from Andrew Carnegie and John Rockefeller to Bill Gates. It is also evident in the creation of corporate foundations such as Ford, Leverhulme, Novo Nordisk, Shell, Tata or Velux" (Moon, 2014, p. 8). Corporate philanthropy has been associated with: aid programs for the poor or the sick, access to education, science and culture. On the other hand, paternalism continued to manifest itself in the activity of enterprises by providing accommodation, education and recreation facilities, as well as other opportunities for their employees. In some situations, companies create their own communities, but most of the time these services are developed in the existing communities, being oriented on offering optimal social conditions to the employees and their families.

After 1990, there was a growing emphasis on the social impact of business itself, including not only company practices (such as health and safety at work, diversity and equal opportunity policies, prevention of limited resource consumption), but also practices related to the chain of international suppliers (for example, working conditions in developing countries). This type of attention is embodied in policies related to the production, consumption and waste management of products. Some companies may choose and promote products on the basis of social responsibility, expecting this to attract the attention of consumers.

Lately, attention has been paid not only to the direct impact of the business, but also to the broader social, environmental and economic conditions in which business can grow. In this direction, companies have been involved in various areas of responsibility: the health of the African population (DHL, AIDS), the availability of natural resources, such as water (Unilever and Coca Cola) or the state of the economy (financial and entrepreneurship education). Such approaches can be linked to both philanthropy and paternalism, but are closer to the actions of NGOs or governments with an equally important impact (Matten et al., 2003). "Consequently, companies have applied the term corporate citizenship to capture these more political manifestations of CSR" (Moon, 2014, p. 10).

In our study we note that the diversity of approaches to the concept of CSR is also due to its different theoretical paradigms. As shown in the following figure (Figure no. I.1), we consider that CSR has developed on the basis of and, in some cases, has overcome distinct theoretical paradigms: business ethics, stakeholder management and sustainable development. There are many overlaps between these approaches both in terms of empirically captured situations and in terms of the explanations formulated for these phenomena. However, some misunderstandings and criticisms may result from these overlaps.

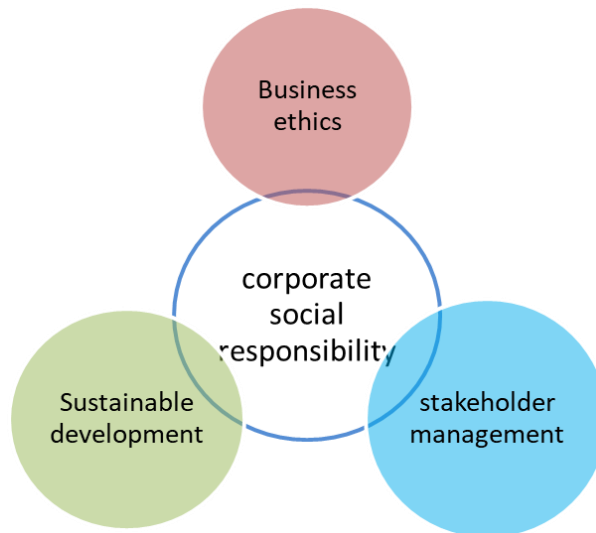


Figure no. I. 1. Theoretical approaches to CSR

Source: author's development

Different theoretical lines have been grouped by Barrena Martínez et al. (2016) depending on the types of explanations used for the emergence and development of CSR. First of all, one can identify the institutional theory (Dacin, Kostova and Roth, 2008, according to Barrena Martínez et. al, 2016) which explains CSR by the need of companies to function legitimately in the market or in a society. This distinguishes between internal and external pressures, including the norms and social values that they take over and transfer to the current activity of the company. The neo-institutional perspectives on CSR focus on cultural differences between countries and why CSR is approached differently in different areas. Secondly, Barrena Martínez et al (2016) distinguish the management of stakeholders and their pressures on companies in terms of their social or environmental impact.

The authors follow how the concept of CSR was institutionalized due to the emergence and activity of various professional structures such as the World Business Council for Sustainable Development (WBCSD). Moreover, this approach considers sustainable development and commitment to it through the Brundtland Report (WCED 1987) a step in the institutionalization of CSR, and not necessarily a distinct source of CSR as we indicated in Figure no. I.1. The graphic representation of the theoretical model proposed by these authors is clarifying for the identification of CSR sources, as presented in Figure no. I.2, below.

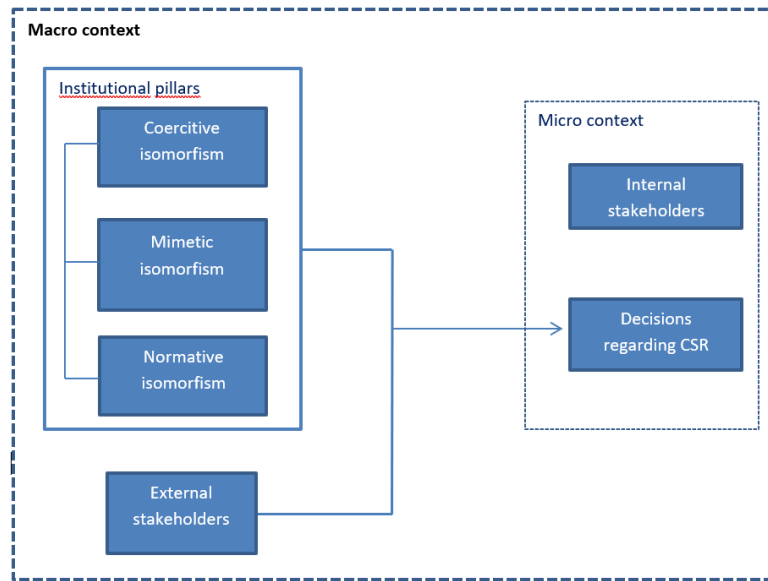


Figure no. I. 2. The influence of institutional perspectives and stakeholders in introducing socially responsible behaviors

Source: author's translation after Barrena Martínez et al. 2016, p.12

I.2. Conceptual evolution

Discussion about the social responsibility of the wealthy can be found in economic and philosophic thought. However, the first mention of the term belongs to Bowen in 1953 (Carroll, 1999). The topic about the responsibilities of the business sector grew in the context of industrialization. Capitalism also emphasized the discussion on the welfare state and the contributions of different actors to the provision of welfare. Numerous academics from different fields stopped at this topic, and some also looked specifically to the contributions of firms in providing positive outcomes from the society.

Drucker (1954, apud Barrena Martínez et al., 2015) discusses the need to take into account facts or public opinion in the decision-making process of any organization, regardless of size or industry. According to Drucker, his idea is based on the experiences of multinational companies such as Ford and General Motors, which in the mid-1950s were criticized by the press and various national regulators for "irresponsible" that they did not previously take into account the interest of their communities. These companies had to take additional measures to regain the trust of these customers (creating communication channels, collaborating with environmental organizations, implementing social volunteering programs for employees, etc.). With these arguments, Drucker reflects the fact that even large companies are subject to external social pressures that determine their actions on the market over a long-time frame.

Following these ideas, in the early 1960s, Davis (1960, apud. Carroll 1999) contributed to the concept of social responsibility, suggesting that, depending on the number of people involved in organizational actions, one need to study their intentions to act in support of the organization. Consequently, Davis warned organizations that exercising their power without considering the impact on the environment, could lead to the lose the respect and trust of stakeholders (customers, suppliers, employees, shareholders, etc.), qualities that Davis considers crucial for success and consolidation. business. This idea will develop in the literature through the vision of the company as a social institution that must exercise its power responsibly, taking into account the interests of different groups.

Davis (1967) classifies social responsibility studies as a macro-organizational issue that goes beyond the internal and technical interest of a company. However, the published papers highlight how assuming greater responsibility on the part of companies could improve strained relations with certain interest groups. However, the proposals of this author suggest the need to develop organizational activities in accordance with the institutional context of the enterprise, being necessary to know the requirements of other companies and institutions from an economic and social point of view. This process, according to Davis, is what helps companies redefine their responsibilities and commitments to those who make up the community in which it operates.

In view of previous contributions, Walton (1967, apud Carroll 1999) emphasized that social responsibility appears as a set of actions that managers seek to implement in order to improve their relationships with the wide range of interest groups that make up the environment of the company. In addition, Walton (1967) contributed decisively to understanding social responsibility and how it can be activated among organizations. In this regard, Walton emphasizes that the key element of social responsibility is the degree of corporate volunteering, as such actions are not mandatory and the decision to carry them out involves significant costs and risks that can decisively affect the business. Thus, given the unbalances and the needed investments for implementing social responsibility actions, Wallich and McGowan (1970, apud Martinez et al., 2015) added that, regarding the relevance of social responsibility actions that can ensure the success of the company, there must be an equilibrium between economic and social interests of stakeholders.

The contributions from 1950-1960-1970 helped the academic environment to understand the role that social responsibility plays in the process of adapting the company, its environment and stakeholders. In the 1980s, as reflected by Carroll (1999), Garriga and Melé (2004) and Lee (2008), there is a great theoretical dispersion of analyzes regarding benefits and advantages of implementing actions in terms of corporate social responsibility.

Some authors criticize the epistemological evolution of CSR theories (van Oosterhout and Heugens, 2006). Starting from the observation that CSR is part of the theorizing of the relationship between business and society, the CSR approach fails to reflect the responsibilities of companies, or the economy, primarily because it is a normative theory. The definitions are normative, indicating that firms have responsibilities, then allowing empirical research to reflect what responsibilities they exercise themselves. This inconsistency between how the world should be and reflecting how it is, leads to confusion and contradictions about the very nature of this theory. Hence the difficulties of measuring CSR, there are no theoretical arguments about what is being measured. More, as Oosterhout and Heugens (2006) point out in the CSR approaches, the problem is not treated epistemologically: what is the social responsibility of companies: “explanandum” – cause - or “explanans” – effect - of certain aspects between economy and society. These authors believe that the large number of researches in the field will not succeed in solving these problems, but will even deepen them by producing “data looking for a theory” (“data looking for a theory”, Oosterhout and Heugens 2006, pp. 14). The proposal is to reintegrate CSR-related research into broader theories such as legitimation and stakeholder management that reflect the same realities but are built on clear theoretical foundations.

II. Theoretical traditions

II. 1. CSR and stakeholder management

II.1.1. Strategic approach to CSR

An important addition to this integrative approach is formulated by authors from the direction of strategic management. In this sense, social investments are seen as offering a competitive advantage to a company insofar as the effort is strategic (Porter and Kramer, 2006). The social impact becomes significant if the actions of companies (and not only) are congruent and sustained over time (Knox and Maklan, 2004).

Rarely can we say that a simple intervention in a certain field solves a problem in the long run. Moreover, the strategic orientation towards social involvement implies a commitment to the level of values and vision of an organization, contributing to the solution on long-term of different social problems. In this sense, this type of action becomes a long-term competitive advantage, differentiating between "good" companies and those that ignore social aspects. We must mention that the argument of competitive advantage is related to the economic profitability of social investments which is one of the most controversial and, at the same time, central aspects of discussions in this field (Garriga and Mele, 2004; Maigan and Ferrell, 2000).

A strategic initiative in terms of a unitary approach to social responsibility, which goes beyond the boundaries of a single company, is represented by the World Business Council for Sustainable Development, an organization of over 200 companies that have formulated objectives and measures through which they can contribute to sustainable development worldwide.

The strategic dimension is found in CSR definitions that emphasize the "orientation" of a company, or company concerns in social directions. However, the use of the term social involvement of organizations does not distinguish between fragmentary orientations on CSR (only certain actions or areas) and strategic ones, which integrate CSR principles in all actions of the company. This is all the more important as it is sometimes considered in the literature that there is a certain evolution towards the strategic integration of social objectives in a company's plans (Du et. Al., 2013). In economies with less tradition in the direction of social responsibility, as is the case in Romania, these researchers argue that companies demonstrate "incipient" social responsibility, including dispersed actions, Stakeholder management has developed from the perspective of strategic management as a means to improve the company's activity. Although most authors attribute the stakeholder management theory to Freeman (1984), he attributes the foundations of this approach to studies at the Stanford Research Institute in 1950 (Freeman and Velamuri, 2006). Gradually the emphasis shifted from identifying ways to improve the company's business, to a problem of the company's survival.

In 1995 Donaldson and Preston (according to Freeman and Velamuri, 2006) delineated four levels in which stakeholder management is used: as a normative theory (what managers should do), as a descriptive theory (describes how managers interact as stakeholders), instrumental theory (managers who are interested in stakeholders are more successful), and as managerial theory (action guide).

II.1.2. Stakeholder management

The social involvement of companies is pursued from several theoretical perspectives, this being probably one of the most important causes of the lack of consensus on the processes, actions and actual content of CSR. The most important theoretical directions following the connection between society and business in approaching the social dimension of the latter were: stakeholder management, strategic management, business ethics, etc. Initially it was rather a concern for business ethics with important philosophical accents. Therefore, this type of approach presents recommendations on how

companies should be socially involved, the reasons for this involvement, and theoretically systematizes the levels and types of this involvement. These approaches remain somewhat general, addressing the complex issues of the relationship between business and society. Over time, management theorists have made a significant contribution to clarifying issues related to the social involvement of companies, contributing both to the clarification of the benefits of this involvement and to how we can measure it. These theories have been included in the analyzes and definitions of CSR, being an integral part of recent studies in the field. Some of the authors of stakeholder management even consider that CSR is not appropriate, proposing to replace it with company stakeholder responsibility. As an argument against the concept of CSR, it is revealed that CSR separates business from ethics, not being the case in reality: businesses are not good, bad or neutral (Freeman and Velamuri, 2006)

The predominant paradigm remains stakeholder management (McWilliams and Siegel, 2001). Many studies have shown the positive impact of structuring social responsibility actions in response to the needs and pressures of certain stakeholders (Freeman, 1994; Wood and Jones, 1995). The different impact that primary and secondary stakeholders have is demonstrated by several studies (Maigan and Ferrel, 2000; Lindgreen et. Al., 2009). Turker (2009) presents these theories in more detail. The author groups, both theoretically and empirically, the stakeholders in several large groups: social primary (employees, customers), social secondary (society, government), non-social primary (environment, future generations) and non-social secondary (non-governmental organizations). The impact or actions of CSR related aspects is different for each of these categories.

CSR critics believe that the difference in power between different stakeholders is the source of the limits of this approach in terms of meeting social needs of companies: shareholders are perhaps the strongest stakeholders, followed by customers, business partners - (all) pursuing, first of all, economic objectives. Marginal groups such as environmental or community organizations are much more easily ignored (Banerjee, 2007). Also, resolving conflicts of interest of different groups leaves room for political games in which the collective interest can be secondary (Roberts, 1992). For international companies, often the most vocal stakeholders are those in the country of origin, and not those in the countries where they operate (often underdeveloped countries) whose needs would be more pressing (Brakemeyer, 2007).

The proliferation of these approaches stems both from the importance of stakeholder management (as well as current management) and from the finding that certain interest groups can put pressure on the company's actions. Scandals involving companies for failing to comply with certain social responsibilities are considered arguments in favor of pursuing social objectives. However, it should be noted that the direct effect of this pressure is far from being demonstrated. The often higher prices of products of socially responsible companies are paid only on the basis of a satisfactory consumer income (McWilliams and Siegel, 2001).

Different stakeholders have different impacts on CSR strategies. Consumers are perhaps the best documented group, in the literature being identified numerous situations in which consumers have sanctioned negative actions of companies. Numerous studies attest to buyers' preference for products of companies that have social strategies (Maigan, 2001). However, there is much evidence that this influence is indirect and weak (Knox and Maklan, 2004). One of the main arguments is that this type of study measures the attitude of potential buyers, the actual behavior can be influenced by several aspects and thus different from the stated attitude (Banerjee, 2007).

A step forward in assessing the financial impact of social investments is represented by analyzes that highlight the calculation of differentiated prices for social components, thus demonstrating the actual interest of consumers for these components. Hedonic pricing (McWilliams, Siegel and Wrigh, 2000)

is one of the models in which by differentiating the prices of goods or services with as many common features as possible, but different from the perspective of social responsibility of the manufacturer, it can be determined how much fact granted by the buyer to the social component. For example, what is the price difference between two similar cosmetics produced by companies with or without commitment to social responsibility? The extent to which buyers choose the products of socially responsible companies over those without this commitment (at a higher price than those in the first category) would be the direct method of truly assessing the pressure exerted by consumers on CSR. It should be noted, however, that this type of approach is rarely found in practice, with researchers often taking for granted buyers' preference for the products of socially responsible companies. These discussions are part, first of all, of one of the most controversial aspects of CSR: to what extent social investments have an impact on economic performance, the answer being far from being unanimously accepted.

Freeman and Velamuri (2006) highlight four levels of CSR approach from the perspective of accountability to stakeholders. The first level is that of the basic proposals which presuppose the existence of common values and principles. These common meanings provide the basis for considering the interests of stakeholders. At the second level, cooperation between stakeholders becomes constant. At the third level, more general social issues are taken into account, which are gradually included in the company's strategy. The last level is that of ethical leadership which implies a long-term, assumed commitment to social goals.

II.2. CSR and business ethics

II.2.1. Carroll's CSR model

One of the first theorists to outline a conceptual framework and unitary research on social responsibility is the American author Archie Carroll (1979) who built what later became the corporate social responsibility pyramid (CSR), grouping the actions carried out by companies by categories of responsibility. This pyramid is presented graphically in Figure no. II.1.



Figure no. II. 1. The pyramid of social responsibility
Source: author's representation after A. Carroll, 1991

First of all, at the basic level is the economic responsibility comprising by the production of profit (company and shareholders) but also by satisfying the needs of customers and society in general. Second, companies have legal responsibilities, derived from regulations existing at a given time in and for a company. Ethical responsibilities represent the third step in the pyramid of social responsibility, composed by those responsibilities formulated as a response to social expectations (those social norms that influence economic activity). The last level is represented by the discretionary responsibilities, later called by the author social philanthropy (Carroll, 1999), and include the actions performed by companies only out of their desire to help society.

Carroll's corporate social performance (CSP) model is complemented by what he calls the philosophy of social responses, which can also be of several types: reaction, defense, accommodation, and pro-activity. Together with other authors, Carrol considers corporate social reactivity as the pro-active phase of corporate social responsibility, but later literature has emphasized pro-activity as preferable to reactivity (Tensbrunsel et al. 2000; apud Aguinis and Glavas, 2012). The CSP model is also complemented by the types of actions that can be taken by companies, Carroll considering the first six general themes: consumption, environment, discrimination, product safety, work safety, shareholders. This complex model of social performance detailed by Carroll (1979) is presented in Figure no. II.2.

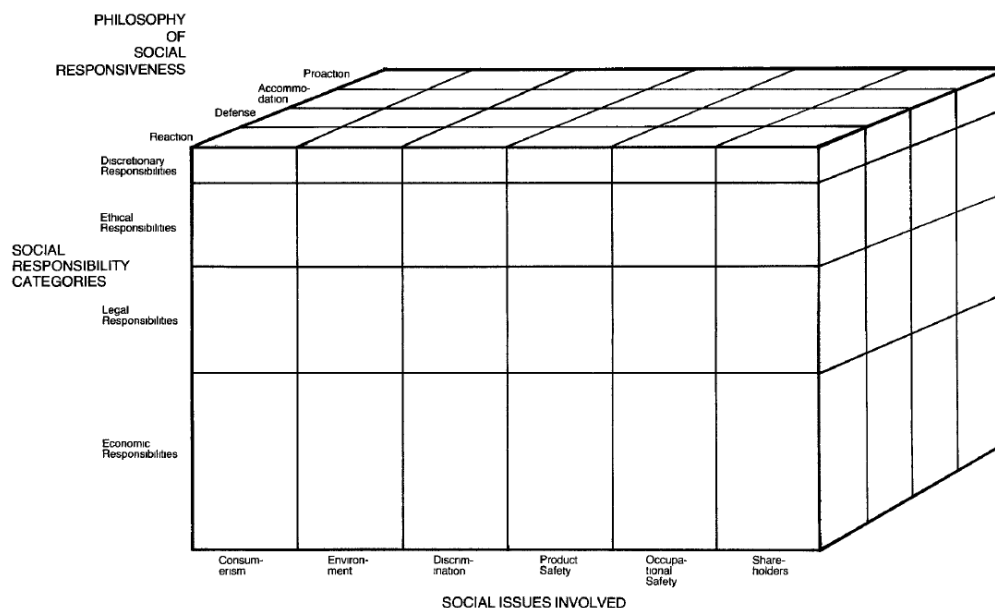


Figure no. II. 2. The three-dimensional model of social performance

Source: after A. Carroll, 1979

Many authors have challenged the practical relevance of the CSP model described by Carroll due to its excessive complexity. Too many issues make it inoperable for research (Wood, 1991). Subsequently, Carroll, together with Schwartz (2003, 2008), propose a simplification of the levels of corporate social responsibility. In the model based on three areas (economic, legal and ethical) philanthropic actions are integrated into economic and ethical responsibilities, on the one hand due to their voluntary dimension, and, on the other hand, overlaps with these two levels. However, we consider that redefining the structure of actions does not bring substantial changes to the pyramidal model of corporate social responsibility. The distinctions are this time explained by the motivations that determine them, yet this brings even more unclarity from empirical point of view, having more a didactic purpose.

II.2.2. Wood's CSP model

Another synthetic model of the social involvement of companies is the one developed by Wood (1991). The author builds the integrative approach on the observation that often theories about CSP are contradictory, or in any case, do not complement each other, thus blocking scientific progress. Basically, the Wood model is built on the CSP models developed by Wartick and Cochran (1985, according to Carroll, 1999) and Carroll, respectively. Wartick and Cochran define CSPs as "the fundamental interactions between the principles of social responsibility, the processes of social reactivity, and the policies developed to respond to various social problems" (1985 p. 758, apud Wood, 1991, p. 692). Especially from Carroll (1991) are taken the types of reactions that companies have in for social challenges.

Practically, the author keeps these components, but redefines them, clarifies them and develops them more clearly, integrating the detailing of CSR from the first level, according to Carroll's (1979) approach. Thus, in the CSP model constructed by Wood (1991, p. 694) we find the following three facets:

- Principles of corporate social responsibility:
 - o Institutional principle: legitimacy;
 - o Organizational principle: public responsibility;
 - o The individual principle: managerial discretion.
- Corporate reactivity processes:
 - o Environmental assessments;
 - o Stakeholder management;
 - o Issues management.
- The results of organizational behavior:
 - o Social impact;
 - o Social programs;
 - o Social politics.

Companies' responses can be of several types: reactive, defensive, accommodative, or proactive (Carroll, 1979). The examples provided by the author, as well as the broader theoretical integration that Wood gives to the concept is that of social research in management (SIM research: social issues in management). Thus, the areas in which companies react to social demands can be: environmental, stakeholder management and problem management.

II.2.3. Recent integrative theoretical models

One of the most recent systematic approaches to integrating theories related to CSR is the one offered by Garriga and Mele (2004) who practically group theories into different categories, revealing how they complement each other. Such an analysis highlights first of all the need for clarity in the analyzes in this field, the overlaps and the vague definition of the concepts bringing confusion, which can even determine the abandonment of this approach.

Instrumental theories are the most numerous, they emphasize the direct instrumental benefits of social involvement, being the most widespread among managers. These benefits can be grouped on: 1. Profit increase, primarily in the short term (studies are invoked that attest to this aspect, although they are disputed by other authors), 2. Competitive advantage (philanthropic investments by companies are often more effective than those from donors or even governments), 3. Marketing of a cause, which promotes socially involved companies.

M. Friedman's perspective can be included in this category (1970) considered the main opponent of the idea of corporate social responsibility. Although for Friedman the interest of shareholders is main, he does not exclude certain positive aspects of social involvement. Thus, the benefits of investing in the community can be the following: better trained, motivated employees, proposals from the company are seen positively by community members, fighting corruption. Even considering the economic responsibilities of the company, the positive social effects are obvious: people employed, income to the state that can reinvest them to solve other problems. Moreover, through philanthropic actions to help people at the base of the social pyramid, while improving their economic condition they can become customers of the various products or services of the company.

The resource-based view of the firm is integrated by the authors in the same category, because the theory states the resources needed for a firm to have a competitive advantage, resources that must be valuable, rare and inimitable. The interdependencies between these resources and the external environment provide the context for social involvement.

Political theories are those built around the concepts of corporate constitutionalism and corporate citizenship. They emphasize the issues related to the responsibility involved in the power of

companies, the arguments coming from both the direction of political philosophy and business ethics. Implicitly, this power may even lead companies to provide citizens with protection that some states do not provide to their citizens (Matten et al., 2003). This aspect can be discussed especially in the context of globalization and the role, respectively, of the power of international economic organizations, in relation to nation states.

Integrative theories, in which we can also include the approach of Garriga and Mele (2004), they include a review in history and emphasize the strategic approach: the internalization by companies of the social demands they receive. The fundamental argument is based on the fact that businesses respond to social demands because they depend on society. If they are attentive to these requests, respecting the values of the society in which they act, they will have more social legitimacy, social acceptance and prestige. The actions that come from companies that include in the company's strategies these social values such as gender equality, work-family balance, environmental protection, etc. are more successful. Moreover, Preston and Post (1975, according to Garriga and Mele, 2004) emphasized the importance of public accountability of economic organizations, thus moving from the ethical dimension to the public one. Also, integrative theory is that of the management of stakeholders, the actions of social responsibility being seen as the answer to the requests of different stakeholders.

Garriga and Mele (2004) group the management of stakeholders in the category of ethical theories given that taking into account the requests of stakeholders are a normative requirement. These theories encompass all approaches that emphasize the "collective good" as the target of social responsibility actions, the collective good being considered a self-evident desideratum, based on the principles of Catholic philosophy. Derived from Protestant ethics as the foundation of capitalism, it highlights a more general, social interest than the strictly economic one.

Recently, Aguinis and Glavas (2012) also systematized CSR theories, grouping existing studies on predictors (antecedents), results, mediators (variables that explain processes and mechanisms that explain why CSR initiatives are related to certain effects), but also moderators (the conditions under which CSR initiatives produce certain results). All of this is pursued in a multi-level manner, a type of analysis absent until the time of publication of this study. The authors define CSR as contextually specific organizational actions and policies, which take into account the expectations of stakeholders and the triple limit of performance - economic, social and environmental - with the addition that, although the authors refer to the actions and policies of organizations,

At the institutional level of analysis are included the research conducted on the three pillars of the institutions - normative, cultural-cognitive and regulatory elements (laws and policies), including approaches modeled by society, consumers, stakeholders outside the company. In this direction, predictors include pressures from stakeholders, primarily shareholders, buyers, the media, the community, and other interest groups each motivated by different instrumental, relational, or moral interests. Another category of predictors of CSR at institutional level includes the legislative framework, as well as the standards and certifications in the field, although they seem to lead to a symbolic attention on CSR activities, respecting only the minimum requirements. Compliance with the legal framework on CSR requires the adoption of minimal organizational actions or policies, often without a real commitment to promoting social objectives. The results, highlighted at this level, include improving the company's reputation, increasing consumer loyalty, results that mediate the improvement of the company's financial performance. Studies in this direction are few, leaving room for a "black box" of processes that influence the relationship between CSR initiatives and the results

of these initiatives. The moderators are represented primarily by the stakeholders of the company and industry.

The organizational level of analysis also includes individuals, if the level of analysis is macro - management (top management), or boards of directors (executive boards). Predictors at this level include instrumental motivation (belief that CSR is good for business), sense of duty, explicit adoption and adherence to the mission and values of CSR, seniority in the organization of owners, open management structure. The results at organizational level are more diverse and vague given the diversity of measurement methods. Thus, the effect of companies' social involvement on their financial results is explored, but the conclusions of these studies are controversial in the literature. Other effects include improved competitive advantage, attractiveness for investors, management practices, operational efficiency, product quality, perceived quality of management, demographic diversity. The mediators of the relationship between predictors and results at organizational level are very few and refer primarily to the fact that the relationship between CSR and results is mediated entirely by the company's intangible resources. Another mediator is represented by managerial interpretations. Regarding the moderators, the most important is the existence of financial resources: the more financial resources a company has, the stronger the relationship between CSR and results. The mediators of the relationship between predictors and results at organizational level are very few and refer primarily to the fact that the relationship between CSR and results is mediated entirely by the company's intangible resources. Another mediator is represented by managerial interpretations. Regarding the moderators, the most important is the existence of financial resources: the more financial resources a firm has available, the stronger the relationship between CSR and results.

At the individual level there are the fewest studies, these coming from the micro field of organizational behavior, human resources, industrial and organizational psychology. Individual predictors include the commitment of supervisors, their personal values and the congruence between personal values and behavior, awareness of CSR principles, training in the field and participation in conferences on CSR, psychological needs of employees. The results captured include, first of all, the increase of identification with the organization, the commitment of the employees and their level of retention, civic organizational behavior, performance, creative involvement, better relations between employees. The mediators of this relationship are represented by the emphasis by the managers on the aspects related to CSR, organizational identity and organizational pride. The main moderating effect is given by the influence of supervisors.

Summarizing the predictors, the results, the mediators and the moderators on all three levels, the authors group the information as follows: the predictors are reactive or proactive, the results are internal and external (depending on the type of stakeholders they affect), the mediators are the type of relationships or values, and the moderators are the people, the place, the price and the profile (4 Ps: people, places, price, profiles). This type of synthesis allows authors to position themselves at a certain level and opens the opportunity to analyze the relationships between different levels. The graphical representation of this theoretical model is summarized in Figure no. II.3. below. However, we mention that the authors group in the synthetic tables the researches in the field on one of the categories.

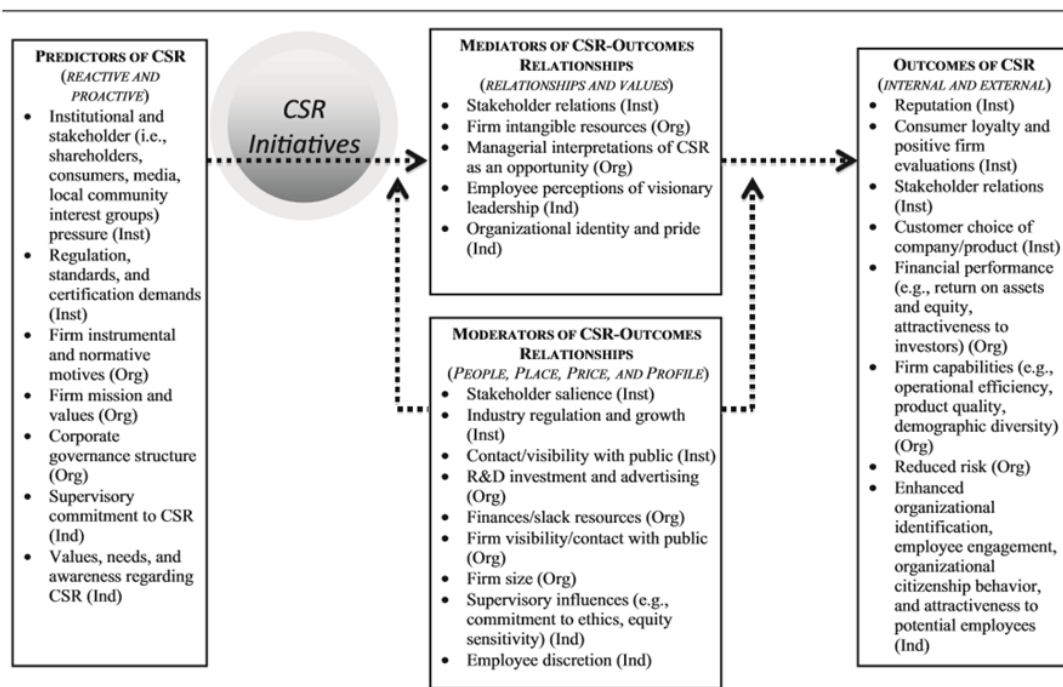


Figure no. II. 3. *The multi-level and multi-disciplinary model of CSR: predictors, results, mediators and moderators*

Source: author's translation after Aguinis and Glavas (2012, pp. 952)

At the end of this theoretical synthesis, the authors identify lines of research to be explored in the future to cover the limits of knowledge but also to understand the mechanisms that stimulate CSR. In this sense, the direction that identifies the CSR micro-functions, the internal mechanisms and processes that make CSR possible in certain forms is emphasized. Considering the research methodologies to be involved, the qualitative approaches are highlighted, limited for the time being, but which can complete the quantitative studies.

II.3. CSR and sustainable development

Sustainable development is a concept that gained popularity later than the one of corporate social responsibility, however it is one of the sources for the increased interest of practitioners and policy makers in the social responsibility of firms. The direct link between the two concepts was made around 2000 within EU and other policies Ille (2021). While this development may seem new, several studies look at corporate social responsibility in the light of sustainability, or in other word, the companies' contribution to sustainable development (Moon, 2007). Some authors consider that looking at businesses contribution to SD is a source of value creation in addition to CSR which stems from their responsibility to counteract the negative impacts of business in society and on the environment (Baumgartner, 2014).

Shi et al. (2019), in a complex review on the evolution and use of the sustainable development concept, delimit three periods in the evolution of this concept. Before 1972 (when the United Nations Conference on the Human Environment took place) was the embryonic period followed by the molding period (1972–1987), and the developing period (1987–present). The publication of the Brundtland Report “Our common future” in 1987 was a turning point in the formalization of SD as a concept. The direct link between the social responsibility of firms and their contribution to sustainable development is made evident mostly by the professional associations, that link the sustainable development goals (SDGs) to reporting the CSR actions for example using the Global Reporting Initiative framework (Xia et al., 2018). Using the SDGs as guideline for CSR activity is seen as an important managerial tool, both for implementation as well as for measuring impacts (Schonherr et al., 2017). ElAlfy et al. (2020) based on an extended literature analysis on the linkage between CSR and SD (sustainable development) show the increase interest in this filed after 2015 with a steady pace even after that. The launch of the United Nations The 2030 Agenda for Sustainable Development in 2015, provided the framework

At the heart of the concept of sustainable development is the idea formulated in the report of the Brundtland Commission (1987): "meeting current needs without compromising the ability of future generations to meet their own needs" (apud, Serageldin and Grootaert, 2000). The emphasis thus falls on existing (primarily natural) resources, which must at least be conserved. Environmental movements have made an important contribution to signaling the serious dangers posed by the consumption of natural resources, but also the effects of pollution. These emphases raised the public interest for sustainable development (Ashrafi, 2020). Essentially Brundtland Commission Report highlights three main pillars of development: economic, social and environment, emphasizing that sustainability is achieved while meeting all three objectives. However, the definition of sustainable development on which this report was constructed was found ambiguous and hard to use in practical guidelines, and consequently in five years after the publication there were at least 70 different definitions and their number increased to over 300 by 2007 (Ashrafi, 2020).

The latest document shaping sustainable development worldwide is the United Nations Agenda for 2030 adopted in 2015 (UN, 2015). It defines the 17 sustainable development goals (SDG) and 169 targets. The stated goals are presented in the Figure no. II.4. below.



Figure no. II. 4. The Sustainable Development Goals

Source: own representation based on UN, 2015 pp. 14

The Agenda for 2030, states the contribution of the private sector in the achievement of its set goals, mainly through strong collaboration between governments, international organizations, NGOs and the business sector. In line 41 it states “We acknowledge the role of the diverse private sector, ranging from micro-enterprises to cooperatives to multinationals, and that of civil society organizations and philanthropic organizations in the implementation of the new Agenda.” (UN, 2015).

The SDGs are particularly important in our research as these were adopted and promoted by several professional associations that provide standardizations of CSR, such as the World Business Council for Sustainable Development and the Global Reporting Initiative. It is important to study the how they are translated into practical strategies as well as the way these are put into practice by firms.

As often noted in the literature the concept of sustainability is overlapped to corporate social responsibility, though it may refer to sustainability of corporation, the sustainable development of the society or stated plainly sustainability (Moon, 2007). Such overlaps produce confusion and sometimes suggest that the sustainability of a firm is the same thing as its contribution to the sustainable development of a community. As it partly may be true, as a community with stable companies will be more sustainable, making equivalence between the two may be misleading (Ceptureanu et al., 2017). Husser et al. (2012) demonstrate, through a structural analysis on the sustainability reports of 40 French corporations, that there are important overlaps and misunderstandings between sustainable development and corporate social responsibility. Companies often report the latter, yet referring to the first, and the long-term objectives are neglected or inconsistently monitored. The sustainability reports, called as such, are structured on the CSR agenda, following different types of responsibilities oriented towards stakeholders. Such an approach deepens the conceptual confusion from the practitioner's perspective.

Another critical view is forwarded by Spencer R. (2018) who argues in a theoretical chapter about the shortcomings in looking for the contributions of the business sector through CSR to reducing poverty a sustainable development goal. Profit seeking activity is hardly compatible with poverty reduction when looking at it in a critical perspective provided by the anthropology of development. Mostly, such an approach focuses on the processes of CSR in specific communities, and not just the effects, noting the way CSR actions are defined and the community contribution in shaping these activities. The higher power of corporations in defining CSR desirable actions and developmental goals, limit their actual contribution in communities. The congruence between CSR and sustainable development may be just the effect of the fact that both are defined by representatives of multinational corporations (Spencer, 2018).

Nonetheless the link between the two theories is important and noted in many studies, often overlapped (Baumgartner, 2014). More, the use of the sustainable development UN framework in reporting CSR and sustainability by the business sector, greatly shaped also the content of CSR actions, principles and models. The link is also made by some authors through the triple bottom line approach, derived from the sustainability theory, that is employed to explain and describe CSR. This approach details the areas of CSR actions through the 3 Ps: Profit, People and Planet (Ksiezak and Frischbach, 2017).

III. Theoretical framework

III.1. Conceptualizations: CSR, CSP, corporate citizenship, sustainability

III.1.1. Corporate Social Responsibility (CSR)

Corporate social responsibility definitions describe a the process of surpassing the companies economic and legal responsibilities by contributing to the fulfillment of social and environmental goals derived from sustainable development orientations (Dahlsrud, 2008). However, many studies highlighted the different usages of this concept (Garriga and Mele, 2004) as well as the insufficient information of the actual practices that should be considered in this direction (Dahlsrud, 2008).

A commonly used and extended definition of these processes is the one proposed by Carroll (1979): "business social responsibility encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at some point in time." (p. 500). This definition is brought from the perspective of stakeholders as "concept that extends beyond the organization's boundaries and is driven by an ethical understanding of the organization's responsibility for the impact of its business activities, thus, seeking in return society's acceptance of the legitimacy of the organization" (Maon et al. 2008, p. 72).

An important current of authors define CSR as "situations in which firms exceed compliance and engage in actions that promote the social good, beyond the interests of the firm or the requirements of the law" (McWilliams, Siegel and Wright, 2005, p. 3). Thus, the first two components considered defining by Carroll (1979) are eliminated. The debate on the importance of including economic and legal responsibilities in the social responsibility model is far from being resolved. Arguments for their preservation are brought by research based on managers' opinions, which often support the importance of mutual complementarity - the best initiatives are those that bring benefits both economically, legally but ethically or philanthropically (Joyner and Payne, 2002).

The fact that the most commonly used definitions emphasize the 'situations', 'responsibilities' or 'orientations' of companies, does not contribute at all to the measurement of this phenomenon. This often creates a sense of clarity, when in fact it contributes more to confusion, given that it is taken for granted that these 'situations' are desirable, without specifying how. That's why it's not useful in empirical analysis - how can one measure 'situations'?

Aguinis and Glavas (2012) define CSR as "contextually specific organizational actions and policies that take into account the expectations of stakeholders and the triple limit of economic, social and environmental performance" (p. 933), adding that, although the authors refer to the actions and policies of organizations, they are influenced by actors at all levels of analysis (institutional, organizational, but also individual). This type of approach is often found among practitioners, who consider sustainable development a component to which companies must contribute, development that has two distinct components: environmental protection and social responsibility itself.

What stands out from the diversity of responsibility approaches are the following:

- The fact that CSR is an 'obligation' of companies, inviting many discussions, especially from an ethical or philosophical point of view;
- Beyond these discussions, the benefits of this social involvement of companies are not clear;
- Being something desirable, it is hard to measure;
- It is an umbrella concept that covers many types of actions carried out by organizations, along with policies, strategies and objectives.

III.1.2. Corporate Social Performance (CSP)

This concept is derived directly from that of social responsibility, but rather emphasizing the results and standards of social actions of companies. Thus, the definition of CSP is similar to that of CSR in terms of measuring performance in manifesting the need and obligation of an entity to behave responsibly, ethically and sustainably and to be transparently accountable to its stakeholders (Panayiotou et. al. 2008; Moir, 2001). In the same vein, Acar, Aupperle, and Lowy (2001) consider CSP to be the monitorable side of CSR (p. 27).

However, some authors consider the concept of social performance to be more general and integrative than that of social responsibility (Wood, 1991; Carroll, 1999). Thus, the CSP includes, in addition to the ethical normative dimensions, the policy part and, especially, the results of the CSR actions. In this sense, CSP is often preferred by practitioners - as is the case with the Global Reporting Initiative, which has as its component social performance in addition to environmental protection components (Global Reporting Initiative, 2014).

We consider that these differences are superficial, the two concepts being used rather as synonyms. Depending on the context, more precisely when we discuss the results of social actions, or when comparing several companies from the perspective of social involvement, we will prefer the concept of performance.

III.1.3. Corporate citizenship (CC)

The concept of corporate citizenship is relatively newer than the others, gaining notoriety in the 1990s (Valor, 2005) and is considered by some authors to be more comprehensive than that of social responsibility (Schwartz and Carroll, 2008). Compared to CSR approaches, citizenship additionally brings the dimension of power that business has in society, being also a soft concept which emphasizes the position of corporations in the community (Matten and Crane, 2003).

However, the differences are not so great, in practice, corporate citizenship is defined based on previous theories as "the extent to which business ensures the economic, legal, ethical and discretionary responsibilities imposed by stakeholders" (Maigan and Ferrel, 2003 p. 284).

Some authors rightly wonder what brings this concept new to that of social responsibility, proposing a broader meaning with direct political implications (Matten et. Al. 2003). These authors believe that the citizens' approach to corporations should not only focus on the rights and obligations of companies as citizens of a society or community (along with other individuals or groups), but should focus on those directions in which the state fails and companies can get involved. However, this vision does not solve the problem of corporate liability as opposed to governments that are mandated and sanctioned by the population, the authors considering that identifying the mechanisms of liability is the challenge in the future.

Valor (2005) considers the term CSR to be preferable, but draws attention to the fact that both concepts remain inapplicable as long as the public or stakeholders do not have social control mechanisms over the actions of companies. However, we return to the issue of the desirability of corporate social actions which was somewhat solved by the corporate citizenship approach - involvement in the community is a responsibility of the "good citizens" (Matten and Crane, 2003).

However, we believe that the problems with this extended approach raise questions about the legitimacy of companies in solving social problems. Moreover, identification and prioritizing the issues in which companies are involved leads us to the same issues related to the representation of minorities (politically) or secondary stakeholders (Banerjee, 2007).

III.1.4. Corporate Sustainability (CS)

Another concept in approaches to the social involvement of organizations is that of corporate sustainability or corporate sustainability which is gaining more and more attention. As can be seen from the term, it is about the social dimension of sustainability. Although some authors (Wilson, 2003, p. 2) believe that it is based on all previous approaches, we believe that it is primarily based on the perspective of the involvement of the business environment in sustainable development. Considering the fact that the debates on sustainable development coincided with the proliferation of studies on the corporate social responsibility, with analyzes from the stakeholders theory and the theory of corporate responsibility, theorists included in the researches all three approaches: sustainability, stakeholder and CSR.

However, in practice, the concept of corporate sustainability emphasizes the role of the business environment in ensuring sustainable development and the achievement of SDGs. In this direction, numerous studies discuss the impact of companies' social actions on sustainable development, the conclusions being most often pessimistic (Moon, 2007, Barth, 2007).

Derived from the theories of sustainable development, an approach to CSR is identified, sometimes without the explicit use of what was conceived by CS, that of the triple-bottom line approach. This requires companies to ensure compliance with minimum requirements in three main directions: environmental, social and economic. However, the term reflects distinct financial and accounting practices on the three pillars of sustainable development, being empirically less useful in CSR analysis (Norman and MacDonald, 2004). However, a considerable number of works have been published in recent years on this line of study in Romania as well (Lungu et al., 2016).

It is important to mention that this concept is also often found in the approaches of practitioners who consider that sustainability for companies has two components, additional to the economic pillar (considered as the main one): contributions to environmental protection and social responsibilities.

III.1.5. Discussions

As Aguinis and Glavas (2012) point out after a meta-analysis of over 500 published studies on the subject, most articles are theoretical - 53% discuss only theoretically different aspects related to conceptualization, explanations or even the importance of this type of approach. It is also important to mention that they are 'fashionable' concepts, the interest for them gradually increasing since 1970, and accelerated after 2005. This state of affairs is given by the attention paid by international bodies to this issue, but also by the adherence of practitioners to the principles of social responsibility. Regarding the level of analysis of the studies included in the analysis of Aguinis and Glavas (2012) they are strongly unbalanced: 33% are performed at the institutional level, 57% at the organizational level, 4% at individual level and 5% are multilevel.

Our study focuses on the social responsibility of small businesses, and consequently we will use the concept of corporate social responsibility as it reflects our broad approach to this field and also as it is the most frequently used. We will use a broad definition as "organizational actions and policies that take into account the expectations of stakeholders and the triple limit of economic, social and environmental performance" (Aguinis and Glavas, 2012: p. 933). In our study we will reflect both actions and policies as these can be found in Romanian SMEs, and also use the stakeholder framework along with the dimensions of sustainable development (economic, social and environmental) as shaped by the triple bottom line.

In the next section we will focus on the elements of measuring social responsibility, on the systematization of sources and the effects of social involvement of companies.

III.2. Operationalization of social responsibility

Social responsibility is a complex concept, one that has many facets trying to capture a diverse range of actions and orientations of organizations in the world. The theoretical review, both evolutionary and as different perspectives was presented in detail in the previous report. The lack of consensus on the definition of social responsibility is mainly an effect of the different theoretical approaches used to analyze it: stakeholder management, business ethics and sustainability – to mention the most prominent. More, corporate social responsibility was a central topic both for academics and for practitioners (through several professional associations promoting it) that did not always converge. Along with other authors, Jamali et al. (2017) consider that CSR is used as an umbrella term for “complex and multifaceted relationships between businesses and society and to account for the economic, social, and environmental impacts of business activity in the developing world (pp. 11)”. In this section we try to address these multiple dimensions in order to make a step forward to measure this complex concept.

Operationalization refers to the transformation of a theoretical broad concept in a concrete, observable and measurable data and the operations needed to achieve this set of observable/measurable information. Operationalization is part of the social measurement which is the link between the theoretical and the empirical level of knowledge. Operationalization is preceded and prepared by conceptual analysis, and followed by quantification (the set of items). The result of operationalization and quantification it is the directly observable and measurable research indicators (Zamfir et al., 1998: pp. 342-345). In line with this approach, in this section we will look at the definition of social responsibility, its dimensions and the actual observable and measurable data.

We will start this discussion with the large definition on CSR used in our approach: “context-specific organizational actions and policies that take into account stakeholders’ expectations and the triple bottom line of economic, social, and environmental performance.” (Aguinis and Glavas, 2012, pp. 933).

III.2.1. Dimensions of CSR

One can analyze the different dimensions of the concept in the light of different theories that approach it. Consequently, there can be highlighted different dimensions when looking at CSR from business ethics perspective (Carroll, 1979) or from the type of stakeholders that are seen as relevant for firms’ social involvement (Maignan and Ferrel, 2000; Turker 2009). More, when looking particularly to small and medium enterprises the *strategic* or *reactive* (Boucquet et al., 2013) social involvement are relevant distinctions.

One of the most prominent and debated within the literature are the four dimensions stated by Carroll (1979) delineating between economic, legal, ethical and discretionary or philanthropic.

At the basic level is the economic responsibility translated by the production of profit (company and shareholders) but also by satisfying the needs of customers and society in general. Second, companies have legal responsibilities, derived from the regulations present at a given time in a company. Ethical responsibilities are found at third level in the pyramid of SR, referring to the response of companies to social expectations (social principles and values that influence economic activity). The last level is represented by the discretionary duties, later called by the author “social philanthropy” (Carroll, 1999), and include the actions performed by companies only out of their desire to help society. The first two levels (economic and legal) are contested in several newer approaches on social responsibility, as are seen as mandatory and grounding for all companies. In Carroll’s model, the economic and legal responsibilities are fundamental as it is considered that doing business responsibly (with attention to different stakeholders and obeying the legislation) is at the grounds of any socially

responsible firm. After these two levels we can find the voluntary dimensions, the first as a response to social values and norms, and the second as observable action. However, it is important to note regarding Carroll's CSR dimensions, is that all four are rather normative, stating what companies should as does the model. Consequently, it is difficult to develop a measure of CSR that reflects reality and not a distance between reality and this theoretical model.

Another direction in distinguishing dimensions of social responsibility of firms, is given by the stakeholder management theories on CSR. In this regard, several studies look at social actions carried out by companies towards different stakeholder categories (McWilliams and Siegel, 2001). We can thus differentiate between primary and secondary, internal or external, direct or indirect stakeholders. Though these classifications do not influence the dimensions of the social responsibility concept, they can however structure the data collection and analysis. As presented below, several studies demonstrated the relationship of firms with certain stakeholders strongly shape their CSR approach (Magrizos, et al., 2020) especially in the case of small and medium enterprises.

In Magrizos et al. (2020) we find a different classification of CSR dimensions: promotional, philanthropic or value creating – the latter having long term impact on the firm's image. These can also be seen as development stages, with value creating the most important for its impact.

Boucquet et al. (2013) discuss CSR as a two-dimensional concept for small and medium enterprises: strategic and responsive CSR for SMEs. Burke and Logsdon (1996, apud Boquet 2013) explicitly introduce the strategic dimension of CSR as to understanding how CSR leads to creation of value. Consistent with the literature on management, the authors discuss how value is created CSR, in addition to distinctive capabilities. Such a process requires a positive alignment of different strategic dimensions: (a) Centrality or proximity to the company's mission; (b) Proactivity or anticipation of social values, problems as direction of action; (c) Voluntarism or those actions that do not come in response to external pressures; (d) Visibility for stakeholders; and (e) specificity. These five dimensions can be used to characterize firms according to their SR actions, with categories built on observed scores: high scores for strategic CSR, versus low scores for responsive CSR. This approach is in line with Porter and Kramer (2006) and their understating of CSR as either a of response or a strategic level. As presented in the section of CSR in SMEs, these two dimensions are seen as particularly relevant in understanding CSR adoption by smaller firms.

Baumann-Pauly et al (2013) provide a frame to understand both different stages and also a dimensional frame relevant in understating of adoption of CSR especially in small firms. Table no. III. 1 synthetizes their understanding of these stages and dimensions, suggesting that the civil is the final and most complex stage, especially when looking at all three dimensions: commitment; existent structures and procedures related to CSR; and the external relations with stakeholders.

Table no. III. 1. Stages and dimensions of CSR

	Defensive	Compliance	Managerial	Strategic	Civil
Commitment	Denial of social or environmental responsibilities	Commitment to comply with laws and regulations	Commitment to implement CSR	Commitment to use CSR for creating competitive advantage	Commitment to contribute to public goods
Internal structures and	No internal CSR procedures of	Internal structures and	CSR structures and	Integrated implementation of CSR related	CSR policies are fully integrated in

procedures	structures	procedures to ensure legal compliance	procedures provide orientation in everyday business practices	structures and procedures addressing broad range of issues	all aspects of business practices and best practices are shared
External collaboration	No external collaborations or refusal to interact	Interaction with stakeholders takes place only on legal matters	External stakeholders are integrated for selected CSR related issues.	External stakeholders are comprehensively integrated in CSR related issues	External stakeholders are integrated irrespective of their strategic value to the firm

Source: Baumann-Pauly et al. 2013, p.703

III.2.2. Measures of CSR

As we mentioned in the previous sections, one of the main limitations of the concepts in this field refers to their operationalization. On the one hand, due to the very high level of desirability of this type of practice, and on the other hand, due to the lack of unanimity on the practices to be followed by organizations, measuring the social involvement of companies remains a challenge. The problem is not just defining certain levels or intensities of these implications, but even choosing the aspects that will be taken into account. It may also be the case that some dimensions matter more, such the discretionary compared to the economic responsibilities.

The expansion of companies that standardize social involvement in the business sector (Marquez and Fombrun, 2005), especially in developed countries, is often challenged by academia (McWilliams et. al. 2005). A major obstacle is the fact that these companies often consider notoriety as an indirect indicator (proxy measure) for social involvement. Reality disputes this. The Elron case is an emblematic for how a successful company with a strong social responsibility campaign proved to be one of the biggest lies in terms of reporting: through corruption and embezzlement, the board of this energy company created one of the greatest damages in the history of the United States of America by the incorrect payment of taxes. These situations raise serious questions about what we are actually measuring in terms of social involvement.

Similarly, international standardizations are challenged by companies, which believe that they rarely correspond to the particular case of each company (Knox and Maklan, 2004). On the other hand, the social reports published by companies (standardized or not) are susceptible to errors, they highlight only the positive aspects (Moir, 2001) or only a part of the reality (Zaharia and Grundey, 2011).

From the point of view of quantitative research, the studies that measure the actions, attitudes and perceptions of the managers of these companies remain prevalent. These analyzes create inventories of companies' practices through respondents' agreement to statements regarding about levels of responsibility (Maigan and Ferrel, 2000) or about the attention paid to different stakeholders (Turker, 2009), structured on the relevance of theoretical distinctions. First, Maigan and Ferrel demonstrate that the actions taken by companies in the USA and France, regardless of cultural differences, are grouped on Carroll's model. Most actions are found at the basis of the pyramid: the economic level. However, these actions are interrelated, demonstrating that the complete model needs actions specific

to all levels. Second, Turker (2009) and Lindgreen et. al. (2009) provide empirical evidence that support the the importance of differentiating different stakeholders: primary and secondary, customers, consumers, employees, suppliers, investors, partners, community, etc.

The items of the CRS scales include the following types of practices and strategic approaches:

- We are successful in maximizing profit;
- We strive to reduce costs;
- We carefully monitor employee productivity;
- Top management sets long-term strategies;
- The managers of our organization try to obey the law;
- Our organization seeks to comply with all legal provisions regarding employment;
- We have programs that encourage the diversity of our employees;
- Domestic policies prevent pay discrimination and employee promotion;
- Our business has a comprehensive code of ethics;
- We are recognized as a reliable company;
- Fairness to colleagues and business partners is an integral part of the evaluation process;
- We have a confidentiality procedure so that employees can report misconduct;
- Our employees and sales staff are required to provide complete and accurate information;
- Our company supports employees who want to gain additional training;
- We have flexible policies that allow employees to better combine professional and personal life;
- Our company provides appropriate contributions for charitable purposes;
- We have a program to reduce energy and material consumption;
- We encourage partnerships with local businesses and schools (Maigan and Ferrel, 2000, Maigan et.al. 1999).

A version with only 12 items is validated by Du et. al. (2013) and includes the respondents' agreement with the following statement:

- Our company makes systematic efforts to incorporate the interests of the communities in which we operate in our business decisions;
- Financial support for education in the communities in which we have operations;
- Stimulating the economic development of the communities in which we act;
- Improving the quality of life in our communities;
- Providing money for charitable actions in the communities in which we have operations;
- Financial support for activities in art, culture, sports, in our communities;
- Voluntary overrun of imposed government rules;
- Incorporating environmental concerns into business decisions;
- Incorporating environmental performance objectives into organizational plans;
- Financial support for environmental initiatives;
- Measuring the environmental performance of our organization;
- Minimizing the environmental impact of all our company's activities.

Based on the classical distinction in the theory of stakeholders, between primary and secondary groups, some theorists have also grouped social and non-social categories (Wheeler and Sillanpaa, 1997, apud Turker 2009). Consequently, Turker (2009) empirically studied the existence of four distinct categories of stakeholders: social primary (employees and customers), social secondary (government), non-social primary (environment, future generations) and non-social secondary (NGOs). The results validated these distinctions on an extensive sample of Turkish companies. The

factor analysis allowed the demonstration of the existence of four groups of distinct stakeholders: the most important, as a reference for CSR actions, includes non-social groups: namely the environment, future generations and non-governmental organizations. The second group includes employees, while the third includes customers (both primary social groups). The least important in the formulation of CSR is considered the government, which is thus the last group. The measures structured on different stakeholders come from the theories of stakeholder management which argue that the pressures from certain groups will be more pronounced at certain times. An efficient management must respond to these pressures, having the interest of the company as its main mission. Ensuring the benefits of different stakeholders brings medium and long term benefits to businesses, the challenge being to identify those groups and the interests that matter.

Bocquest et al., 2013 (p. 608), measure CSR in SMEs using the following variables and measures: (1) Centrality: measured through the existence of documents regarding values and motivations in terms of social issues and the inclusion of SR in annual reports. (2) Proactivity: the existence of action plans and agendas specific for SR. (3) Voluntarism: identification of stakeholders relevant for CSR actions. (4) Visibility: the firm implements an external or internal communication plan regarding social responsibility; (5) Specificity: attract new clients, enhance the firm's image, and differentiation from competition. Firms with high values on each of these five dimensions have strategic CSR, whereas those that score low represent the responsive CSR group.

The verification of the application of the scales in the Romanian context highlighted the relevance of the management of stakeholders in the analysis of social responsibility, and calls into question Carroll's classification into levels. The analyzes distinguish between social and non-social stakeholders, respectively, and do not reveal as important the difference between primary and secondary groups (Săveanu et. al. 2014; Bădulescu et al., 2018).

Qualitative approaches, quite numerous, often focus either on cases defined as models of good practice (see for example Lambert and Lettieri, 2009), or on the analysis of the meaning and importance given by corporate social responsibility managers (Knox and Maklan). , 2004). Obviously this type of approach has its limitations in general conclusions. However, given the lack of consensus on the general theoretical framework, qualitative approaches may validate some arguments. It thus contributes to the inductive construction of the theory, starting from the meanings and content given directly by practitioners of social responsibility.

III.3. Determinants of social responsibility

III.3.1. Benefits of CSR

It is our aim for this section to provide a systematization of the expected and recorded effects of corporate social responsibility. As concluded from the presentation of the main theories, most approaches consider social involvement an obligation or a responsibility of companies, thus the normative dimensions of SR. These expectations are imposed either as a result of their power or as an effect of the social norms that define the ‘good way of doing business’. We believe that it is not the purpose of this paper to enter into debates about the legitimacy of these expectations, being, rather, discussions that fall within the scope of the central themes of philosophy. We will note that some of the pressures exerted on companies have such arguments, but we will look at the practical implications, such as the benefits, or, conversely, the sanctions registered by organizations that are involved or not socially involved.

A first direction of investigation, going beyond the ‘why’ companies should get involved, is the impact on community welfare or sustainable development. This is disputed by several authors, as we have shown in previous sections (Barth et al. 2007; Knox and Maklan, 2004; Banerjee, 2007).

A key benefit of CSR is increasing economic performance, a key argument especially for practitioners. If investing in social responsibility would have direct effect on the financial results of companies, the benefits of this involvement would be straightforward. However, this connection is not consistently proved in the academic research on the topic (Moir, 2001). Sometimes, the reversed relationship is proved: firms with good economic and financial performances will be more inclined to invest in CSR as Robers show in hist study (1992). Even this reversed relationship is often mediated by other factors (Gulzar et al., 2018). In order to assess such relationship longitudinal data should be available for both financial and social investments and performance. Such data is hardly available, even more for small and medium enterprises.

Within the studies that link financial with social performance, the most consensus is found in the case of negative impacts of socially irresponsible behavior (Wood and Jones, 1995). In other words, firms that done acts that are viewed by the general public as producing negative social impacts (fraud, use of child labor, environmental hazards) will record financial loses. However, promoted social good is not conclusively link with nurturing financial positive outcomes.

It is assumed that consumer behavior is positively influenced by the involvement of companies in social actions (Maigan, 2001). This type of study is challenged primarily because of the difference between attitudes and behavior. Customers, as well as employees, may say that they will choose a socially responsible company yet still do not do so (McWilliams and Siegel, 2001). In this line of argumentation, the only type of analysis that can demonstrate the advantage of social investment are derived from the desire of customers to pay an additional cost for products with “social value”, a direction in which empirical studies are underdeveloped (McWilliams and Siegel, 2011).

In the same way, the retention of employees is viewed as a benefit. Their retention by socially responsible companies is argued for as being higher (Maigan et.al. 1999). But these studies are based on employee affirmations, or even assessments made by managers regarding employee behavior, so the answers are desirable and consistent with CSR theories, not necessarily reflecting the reality.

Consequently, one may ask: if the benefits of social involvement are not clear, what happens to an organization that is not socially responsible? Numerous examples support the idea that negative social practices can have negative effects on the performance of companies - Nike in India, Shell in Nigeria, are cases promoted to support the importance of SR practices and policies (Moon, 2014). However, the suspicion of false transparency, along with the lack of evidence of direct sanctions, make us

question the importance of the social approach. It seems rather a (very strong) discourse of legitimizing these practices by investing companies, as well as about governments and organizations that need these investments. This does not mean that organizations can do social "harm" without effects.

Our study will not be based on longitudinal data, so such analyses will not be possible. We will nevertheless question our respondents of their understanding of the benefits of CSR, and also try to identify factors that facilitate socially responsible actions on behalf of SMEs.

III.3.2. Sources of social involvement of companies

The way these benefits are seen influences the decision to engage in social responsibility. When a company focuses on the support from its stakeholders, the actions towards them will be foundation for the CSR profile of the firms. However, one can find the scientific literature other factors that promote CSR, besides these benefits. These factors will be outlined in this section.

Studies investigating the sources of CSR reveal objective factors on the one hand and on the other hand, subjective factors.

First, we expect firms with longer seniority (Lindgreen et. al. 2009) and higher profits (Roberts, 1992) to be more prone to corporate social responsibility actions and policy implementation. Lingreen et al. (2009) demonstrates that the focus on different stakeholders varies among the stages of development of the company. At the beginning, with a low number of employees and lower incomes, firms are more interested in primary stakeholder groups. In time, as the firm grows, it integrates social objectives in the company's strategy and begins to invest in these actions. Consequently, their social involvement would increase as the firms develop. More, in time it may also develop a strategic approach to CSR, while in the beginning it may have sporadic and spontaneous social actions.

An important source of variability regarding CSR practices and meanings is also derived from the cultural dimension, more concretely the social expectations from firms (Waldman et al., 2006). More, the sources of legitimacy for CSR vary from one culture to the other (Barkemeyer, 2007). Legitimacy as well as communication of and visibility of the CSR vary between different domains of economic activity (Chiu and Sharfman, 2011). This is to say that areas that have high public visibility will find legitimacy in external stakeholders. Considering a large number of stakeholder categories, will influence both the forms and the degree of CSR in a firm at a given time.

In the field of CSR studies there is a tendency to focus on managers and their understanding and involvement in social responsibility (Hemingway and MacLagan, 2004; Du et. al., 2013). The impact of managerial decision on CSR is often mediated also by organizational culture (Ubius and Alas, 2009; Baumgartner, 2009). The different motivations for involvement in social action are found at several social levels, including the arguments of governments to stimulate such initiatives. These are systematized by Aguilera et. al. (2007) based on: instrumental, relational and moral motives

Thus, in their theoretical paper, Aguilera and colleagues (2007) summarize the motivations and interests for CSR at the level of employees, managers, national and transnational, highlighting the pressures at each level that affect CSR and the success of these initiatives. The authors reveal, at each level, the instrumental, relational and moral motivations. The conclusions of this theoretical approach are formulated in the form of sentences to be tested in subsequent empirical approaches. They present the analyzes at each level, as follows: (P1) The need for control, belonging and having a significant existence of employees will determine them to pressure companies to engage in social change through CSR; (P2) different internal and external actors of the organizations, the interests of the shareholders, the interests of stakeholders and agents determine companies to get involved in social change through

CSR; (P2a) a top-down ranking of the motivations of the organization's internal actors will lead to a stronger pressure on the company to engage in social change through CSR; (P2b) a bottom-up ranking of the motivations of the external actors of the organization will lead to a stronger pressure on the company to engage in social change through CSR; (P3) The interests of governments to create a competitive business environment, promoting social cohesion and sustaining collective responsibility for the good of society will lead to stimulating firms to engage in social change through CSR; (P4a) the need of NGOs for power, collaboration and altruism will cause them to put pressure on companies to engage in social change through CSR; (P4b) The interests of international governmental organizations (IGOs) in promoting competition and collective responsibility will lead them to put pressure on firms to engage in social change through CSR; (P4c) The existence of multiplicative relations between the motivations of transnational actors will lead to a greater pressure on companies to engage in social change through CSR, depending on the density and intensity of positive actions of NGOs, IGOs and intergovernmental. Although the systematization of motivations is in itself valuable, we must note that, for certain levels, the paper generalizes some premises to other contexts (speaking for example of moral motivations at the level of governments, although it is about the pressure exerted by them through the interests they have). More, the authors do not address the issue of the difference between attitudes and behaviors of employees or customers, which is one of the main limitations of studies in this field. Aguilera et. al. retains a relative equivalence between the two, although a pro-CSR attitude on the part of clients is not an indicator of behavior that penalizes socially irresponsible firms, or that prefers socially responsible firms.

There are studies that attest to the role of the broader socio-cultural context in which a company operates. Waldman et. al (2006) demonstrates, by regression model, that institutional or intra-group collectivism and distance from power (measured on the Hofstede methodology) influence shareholder CSR, stakeholder CSR, and community CSR. Cultural variables are more important than individual or company-level variables.

The same main argument is used by Maigan (2001) in the empirical analysis of the different attitudes of French consumers towards American ones regarding the social responsibility of companies. The existing differences in social performance between companies in the same field of activity in different countries also attest to the great impact of the socio-cultural context on CSR (Ubius and Alas, 2009; Williams and Aguilera, 2008). Edmondson and Carroll show that an important role in social involvement decisions is also given by community pressure for this. Thus, the opportunity offered by the New Birth Missionary Church of the African-American community for corporate involvement is doubled by the pressure exerted by this community to provide help by those who 'succeed' (Edmondson and Carroll, 1999).

Organizational culture is also considered important for the way companies relate to social responsibility. Basically, the importance it attaches to this dimension is a defining feature of organizational culture. As Baumgartner (2009) points out, companies with an integrated vision of sustainable development, and in which it is found in the company's values, will be more successful in implementing these directions. From a theoretical point of view, it is relevant to classify the types of CSR strategies of companies into: (1) introverted, (2a) conventional or (2b) transformative extroverted, (3) conservative and (4a) conventional or (4b) systemic visionary. In a case study of a large mining company (Baumgartner, 2009) based on 9 interviews, it is proved that the firm has an extrovert strategy regarding the corporate sustainability, meaning it is rather opportunistic and less incorporated in the fundamental values of the company. Ubius and Alas (2009) demonstrate through international research on electric-electronic machine, retail store and machine-building enterprises.,

that organizational culture shapes differently social involvement of firms. Hierarchy, clan and adhocracy culture types determine the organization's interest for different stakeholders, and these, along with the market organizational culture, determines the performance towards social problems.

Regarding the role of leadership styles in the implementation of CSR programs, it was argued that the link is not a linear one. Certain types of leadership are related to certain approaches to social responsibility. Du et al. (2013) demonstrate, through extensive empirical research conducted on the population of managers in the United States, that transformational leadership style determines strategic CSR. The leadership style has a different impact on the organizational results of the institutional CSR: the transactional one is more results-oriented, thus, the leaders with this style will have better results. The transformational leader is the one who articulates a vision that can be shared with others, which stimulates them intellectually and pays attention to individual differences between employees. Instead, the transactional leader motivates employees primarily through reward-type exchanges. By comparison, transaction leaders are generally more efficient in an existent system: they set goals, formulate explicit descriptions regarding expectations as well as the rewards and punishments, and provide constructive feedback to keep staff task oriented. Transformational leaders are more effective at leadership changes, or, overcoming the status quo, they inspire followers with their vision and create emotion through the use of symbols. By challenging the commonly used way of managing things, transformational leaders seek to change the future. Although at the beginning of these theories, the two types were considered facets of the same phenomenon, it is now considered that the same leader can manifest characteristics of both forms. Regarding the impact on the CSR approach, the study by Du et al. (2013) demonstrate that there is a positive association between transformational leadership and CSR practices. Moreover, the stakeholder-oriented marketing strategy mediates the relationship between leadership style and CSR approach. Transactional leadership also moderates the results of CSR actions.

It is also considered that the role of managers' personal values, especially those at the organizational level, have an important influence on the social commitment of the companies they run (Hemingway and MacLagan, 2004). Freedom of action, especially entrepreneurship, moderates the impact that these values have on involvement in CSR. The same argument is empirically supplemented by the idea that both values and especially social actions must complement economic ones (Joyner and Prayne, 2002). The managers interviewed in the mentioned study report better results of the social actions where they came in continuation of the economic ones.

However, we must note that often the socio-cultural context, organizational culture and managers' values are interdependent, the values being part of the culture of a company but also of an organization, the two levels (societal and organizational) being also linked. Even leadership styles are influenced by managers' value orientations: a utilitarian moral orientation is correlated with a transactional managerial style, while a legal or Kantian moral orientation is correlated with transformational leadership (Groves and La Rocca, 2011). Moreover, these authors also demonstrate the connection between the CSR orientation of managers with a transformational leadership style, as these orientations are appreciated by subordinates.

As we presented earlier, Aguinis and Glavas (2012) systematized CSR theories by grouping existing studies on predictors (antecedents), results, mediators, variables that explain the processes, and mechanisms that explain why CSR initiatives are related to certain effects) but also moderating (the conditions under which CSR initiatives produce certain results). From the point of view of the importance of culture and values, we consider that the individual level is important where we find the

fewest studies. Individual predictors include the commitment of supervisors, their personal values and the congruence between personal values and behavior, awareness of CSR principles, training in the field and participation in conferences on CSR, their psychological needs of employees. The results captured include, first of all, the increase of the identification with the organization, the commitment of the employees and their level of retention, the civic organizational behavior, the performance, the creative involvement, the relations between better employees. The mediators of this relationship are represented by the emphasis by managers on issues related to CSR, organizational identity and organizational pride. The main moderating effect is given by the influence of supervisors.

National and regional policies can also be an important source of social involvement both directly by imposing certain actions or levels of performance and by providing facilities to those who are socially involved (Albareda et. al. 2007). The variability of the level of regulation in different regions may explain the differences in the approach to social involvement of companies in these regions (Matten et. al. 2003). Consequently, the social involvement of organizations may be the effect of lobbying by certain organizations, as stakeholders, to shape the space of action in certain areas considered important, such as global warming or genetically modified products (Doh and Guay, 2006).

IV. CSR related policies overview

VI.1. The importance of the legal dimension of CSR

The importance of CSR related policies has two sources. On one hand, considering legal responsibilities as integral part of CSR starting with Carroll (1979) implies a careful analysis of these responsibilities. However, discussing the way in which respecting the legal framework in a country can be considered social involvement is more a discussion on principles. Concretely, a company that does not respect the legal regulations cannot be considered as socially responsible. Respecting the law is a necessary behavior for the normal functioning of a society. More, in integrating the legal responsibilities as fundamental in the CSR pyramid, authors do not reflect a specific set of laws, but rather the generic framework. This, and the elimination of the legal level from some CSR definitions, makes the discussion rather redundant from this point of view.

On the other hand, though, the definitions of social responsibility concepts, were greatly adapted and shaped by practitioners. Thus, in different fields of activity and respectively different countries, there were developed networks or formal and informal structures that ensure a certain standardization of practices. The pressures related to the social involvement of companies have thus intensified by promoting good practices and the companies that support them, forwarding the idea that CSR offers competitive advantage to companies.

It is exactly these elements (standards and good practices) that are found also at the level of states and international organizations that stimulate socially responsible businesses. The European Union and other similar bodies created departments and policies aimed at supporting social responsibility in all types of enterprises. In this regard, we have the policies for promoting social involvement which exceed the mandatory legislation which comprise of financial support or facilities for such actions, good practice handbooks and consultancy. The policies developed in this regard are guiding, the application of their principles and adherence to concrete standards is voluntary at least as long as the state is concerned (it is possible that these are imposed by other groups such as clients or partners as large companies). We consider that this level is of interest in this study, standing with our previous statement that a socially responsible business must function legally. Consequently, in this section we will present such international and national instruments, such as ISO 26000 and the policies aimed at promoting social responsibility.

Before starting this presentation, we consider important to make an important general note on the importance to include the legal level in understating CSR. As Matten and Moon (2008) a great deal of unclarity regarding CSR definitions is given by the international variability of meanings and practices. Concretely, there are important differences of the role of the state in regulating certain areas (such as human rights, environmental protection) or the freedom given to the business sector. These discussions came to light even more in the context of globalization (Aguilera et al., 2007). In the United States of America, historically, we find an open society where several areas were not regulated strictly – employees' rights, social protection etc., given space or even requiring the active involvement of firms. In European countries many of these areas are clearly regulated, the simple conformity to the law is not seen as CSR. For example, while in the European states some of the taxes paid for the employees such as medical insurance or pensions fund are mandatory, these are voluntary for United States of America.

The diversity of models is greater. For example, an extensive comparative analysis on the CSR related policies was constructed on the role of the following dimensions: public administration, companies, society and relational (Albareda et al., 2007). On these criteria, the authors could identify four models just in Europe: the partnership model characteristic to Denmark, Finland, Netherlands and Sweden

(countries with traditional welfare states, where the change was to involve more the business sector, keeping the state as mediator); business in community model (CSR as a response to a social or economic crisis such as the industrialization in UK and Ireland that lead to the development of private-public partnerships); sustainability and citizenship model from Germany, Austria, Belgium, Luxemburg and France (countries with an interest for ecology and sustainable development in which firms are viewed as good citizens, the state provides the context in which firms act) and, finally, the agora model comprising countries in their early stages of CSR adoption and introduced social responsibility measures as a consequence of adoption of EU policies, which are at the stage of dialogue rather than regulation (Italy, Spain, Portugal).

In this context the debate on the role of legal responsibilities should be integrated as a social responsibility theme. Nonetheless, it exceeds the aim of this study. Our research focuses on one country context - Romania, one that we will further focus on in the context of European regulations regarding CSR. Consequently, in this section we will outline the international (global and European) and national framework promoting CSR in firms, with emphasis on the small businesses.

IV.2. International context

The global initiatives to promote CSR are mainly focused on multinational large companies, however we consider that their impact is high and thus worth presenting them briefly here. Small and medium enterprises, as suppliers of multinational corporations (MNCs) sometimes need to follow some of these standards and consequently are of interest to our study as well.

One of the largest structures promoting social responsibility is the World Business Council for Sustainable Development (WBCSD). It is a professional association established in 1995 with the aim of “helping their member companies be more successful and sustainable by focusing on the maximum positive impact for shareholders, the environment and societies” (WBCSD, 2021) . As a professional structure it is composed of 200 large companies that created this platform for communication and networking, sharing good practices and ensuring some degree of complementarity of initiatives of their members. More, the members have an active engagement to achieve their *Action for 2020 (2014)* and *Vision for 2050 (2010)*. These documents guide the actions supporting sustainability and CSR, in a series of domains defined as priorities: peoples’ values, human development, economy, agriculture, forests, energy and power, buildings, mobility, materials. As the detailed description of these directions, most of them are focused on the environmental protection side. The WBCSD openly adhere at supporting the United Nations’ world sustainable development goals.

More concretely, an instrument meant to help companies in reporting their social actions is represented by the Global Reporting Initiative (GRI, 2021). This platform comprises at present of 63852 reports from 15416 organizations (out of which 3204 SMEs) from all over the world. GRI was established in 1997 in USA and grew constantly, becoming today the strongest international network for promoting CSR. The structure of GRI reporting is based on the three pillars of sustainable development: economic, environmental and social (GRI, 2013).

Even if the relevance of the reporting system developed by GRI is contested in the scientific literature (Levy et al., 2010), it is an important pillar in guiding a socially and environmentally responsible behavior of companies. It is important to mention that the system is constructed from bottom-up, as it offered standardization and institutionalization of social responsibilities by practitioners. In other words, especially through GRI, practitioners set the rules regarding corporate social responsibility. Nevertheless, we must note that GRI is a reporting instrument, not a guide for action and it can be

adapted as a scientific instrument for measuring corporate social performance – CSP (Panayiotou et al., 2009).

Regarding Romania in the Global Reporting Initiative, we must mention that the first reports were sent in 2008. Up till December 2020 (last update of the GRI database), 127 reports were sent from 42 organizations operating in Romania with a steady increase of Romania at GRI, however with a decreased interest in this instrument in 2020. There are five Romanian SMEs that submitted reports using GRI, however the latest was in 2015. The involvement of GRI specialists in the elaboration of the international standard on social responsibility confirms the power of this structure, the connection points between the two standards being numerous. The main difference is that GRI emphasizes social reporting while the ISO standard includes examples of actions and practical guides for organizing and including in corporate strategies aspects related to social responsibility. Arraiano and Hategan (2018) analyze the differences in using this instrument across European countries, revealing that most east European countries, though showing increasing interest in using this instrument, are lacking behind the more developed western countries.

The international standard for social responsibility – ISO 26000 – is the widespread tool for promoting and organizing these activities. The standard was launched in 2010 but it was developed in almost 10 years, based on the work of almost 430 experts from 93 states (Steele, 2010). Unlike other ISO certifications (International Organization for Standardization), in the field of social responsibility the standard is indicative. There is no certification in social responsibility but a set of principles and key areas, along with concrete tools for action in these areas. The guide contains, as a consequence of the debates and the lack of consensus, important sections that clarify the use of terms, from the definition of CSR to the potential categories of beneficiaries. Relevant for us we consider important the operational definition of CSR as:

“the responsibility of an organization for the impacts of its decisions and activities (including products, services and processes) on society and the environment, through transparent and ethical behavior that:

- *contributes to sustainable development, including health and the welfare of society;*
- *takes into account the expectations of stakeholders;*
- *is in compliance with applicable law and consistent with international norms of behavior; and*
- *is integrated throughout the organization and practiced in its relationships” (ISO, 2010).*

In accordance with this definition, the standard is based on 7 principles of social responsibility: accountability, transparency, ethical behavior, respect to stakeholders’ rights, respect for the rule of law, respect for international norms, respect for human rights. There are also seven key domains in which concrete actions are set. These domains are: organizational governance, human rights, labor practices, environment, operating practices, consumer related issues, community involvement.

We consider relevant for this paper to mention that the involvement of small and medium-sized enterprises is addressed separately in this Guide. It is considered that SMEs can have a strong commitment to social responsibility, flexibility and openness to innovation being an advantage over large companies (ISO 2010, p. 8-9). Emphasis is also placed on the opportunity to create networks and partnerships to apply this standard. Also, in Romania, the launch of the standard has raised interest and optimism among researchers (Dinu, 2010) who expect an increase in this type of action from Romanian companies as well. However, we do not know so far how many companies in Romania implement the provisions of this standard.

IV.3. CSR a priority of the European Union

Starting with the renewed Strategy on CSR (2011-2014) European Commission changed the definition used for CSR as being the “responsibility of enterprises for their impact on society” (pp. 7). Prior to this, the definition used was more in line with the scientific literature in the field as the capacity of enterprises to voluntarily go beyond their legal requirements to achieve social and environmental goals in their everyday activity (European Commission, 2011).

The general European framework in the field of social responsibility is set on several regulations, policies and other documents, ranging from the *Green paper regarding social responsibility* to the *Declaration of Human rights and the Convention for fighting corruption* (European Commission, 2019). These official papers and regulations set the priorities, the common vision as well as action plans for supporting CSR for companies operating in the European Union. Analyzing all these documents exceed the aim of our study. We will highlight a few of the latest trends, with emphasis on the role attributed to SMEs in engaging in social responsibility.

One of these documents is the “European Parliament resolution of 6 February 2013 on corporate social responsibility: responsible and transparent corporate behavior and sustainable economic growth” which emphasizes the relationship between companies and authorities and the relevant approach from companies in supporting sustainable development of communities. More, it highlights the new definition of CSR which annuls the apparent opposition between voluntarism and compliance with legal regulation in the field of CSR. More importantly, this resolution draws to light both the importance of SMEs in promoting socially responsible behaviors as well as their direct contribution to sustainability.

The latest European document reflecting the status of CSR in Europe was issued in 2019, is the “Corporate Social Responsibility, Responsible Business Conduct, and Business & Human Rights: Overview of Progress” (European Commission, 2019). This overview analyses the efforts made in promoting CSR or the Responsible Business Conduct also in the light of achieving the sustainable development goals (SDGs). The overview is structured on seven areas or approaches, ranging from concrete actions in the field of human rights, to more general assessments of horizontal approaches and promotion of CSR in other non-EU countries. Concretely, of direct interest of our study, are the policies related to increased transparency, sustainable finance and promoting non-financial conduct of companies, as well as the support for socially and environmentally-friendly business. Firstly, along with the implementations of rules as well as platforms for tax transparency, the EU actively promotes the reporting of non-financial information for large companies. This regulation is also implemented in Romania. Secondly, in promoting responsible businesses, the European Commission developed several strategies or action plans on specific fields, mainly environmental. The commitment and active engagement of European organization in supporting CSR has a strong impact on how European business, including small and medium, see their responsibilities towards the society and the environment.

As part of its efforts to become a pole of excellence in promoting CSR, the European Commission's General Directorate for Employment, Social Affairs and Inclusion organized comparative analyzes and stimulated dialogue in different countries to identify best practices. in the field. An analysis of CSR policies (Williamson et. al. 2014) in the Member States is structured in 10 directions: from human rights to environmental issues, through socially responsible investments and issues related to CSR reporting. Relevant for our study are especially the directions of action or the identification policies regarding the social involvement of small and medium enterprises (Williamson et al., 2014: pp. 23-27). Starting from the observations of the importance of SMEs in the European economy on

the one hand, and, on the other, of the obstacles of their social involvement, in the European Union countries the authors identify four types of policies. There are: firstly, states that disseminate information related to CSR and open dialogue with SMEs; secondly - policies aimed at training employees in SMEs in matters of social responsibility, thirdly, there are states that have introduced or adapted standardization of CSR reporting or evaluation especially for small enterprises; and fourthly, broader programs to promote CSR. Romania does not appear as a model in any of these directions. The conclusions of this study indicate that Romania lacks maturity, regarding the implementation of CSR, however efforts are made for a more systematic approach. Even if steps have been taken to outline strategies and organize concrete actions, they are fragmented, too transparent, depend on external funding, and are insufficiently monitored and reported (Williamson et. al. 2014). The National Strategy for the Promotion of Social Responsibility in Romania (Romanian Government, 2011) is mentioned in this direction, but it lacks promotion and weakly translated into concrete implementation plans.

IV.4. CSR policies in Romania

The strategy for promoting social responsibility in Romania 2011-2016 (Romanian Government, 2011) includes, first of all the general landmarks - the definitions assumed by the document and the fundamental principles on which it is built. The national priorities as well as the objectives assumed are quite diverse, covering both the development of the fields of social protection, work, environment, and education. The specific objectives are grouped into four directions: economic-financial, social, environmental and education.

Compared to the principles of the ISO standard for social responsibility, the National strategy states nine principles on which it is built and that promotes (Romanian Government, 2011: pp. 15-17):

1. Responsibility
2. Ethical behavior
3. Transparency
4. Respect to stakeholders
5. Respect for the rule of law
6. Cooperation and coherence
7. Performant management
8. Predictability
9. Respect for the human rights and other norms and international standards.

The national priorities as well as the formulated objectives have a rather high degree of generality. The implementation plan at the end of this strategy outlines steps to follow in each priority direction, identifying areas of responsibility, but without concrete steps by each identified structure, the strategy remains, like many similar documents, only a document with limited practical applicability. More, the fact that this strategy was not updated after 2016, or replaced with other formal guideline, shows the low interest for this field on behalf of regulating bodies in Romania.

However, in Romania many legal provisions can be considered as promoting social responsibility such as the Labor or Fiscal Codes. There are specific mechanisms such as directing 2% of the income tax to a certain NGO sector (Fiscal Code, art. 84 (2) - (3), or the deduction of 20% of the tax owed by the companies of the amounts offered as sponsorship, donation or patronage (Fiscal Code art. 21, letter p). These mechanisms directly stimulate philanthropy on the part of companies. The promotion of these instruments is carried out in Romania primarily through media (as marketing) by the potential beneficiaries of these amounts. We also consider that the provisions that stimulate the employment of people from disadvantaged categories (people with disabilities, unemployed young graduates without

work experience, etc.) as well as those that offer facilities for production and use of green energy can be considered as benchmarks in stimulating social involvement of organizations. The framework is shaped also by the Law on Volunteering (no. 78/2014) which allows the recognition of these activities in the business environment. Moreover, it creates the framework for the organization of volunteer activities by companies.

Most of these regulations are not mandatory for companies, which from the perspective of the narrow definition makes them relevant for CSR. Companies can choose to deduct from the tax amounts they donate to certain causes, can promote certain NGOs among their employees to target 2% of their tax, can organize volunteer campaigns and reduce the working time of employees involved in these actions, and thus differentiating themselves from other companies. However, it should be noted that some companies may direct these amounts or organize voluntary activities to/with NGOs managed by their own companies. Nevertheless, these NGOs' actions and impact is rarely transparent. The funds thus received are rarely monitored by donors and the amounts may not be used for arbitrary purposes. From the point of view of the studies on Romania, no research could be highlighted regarding the impact of these policies.

There is one additional regulation that directly supports socially and environmentally responsible behavior of companies. EU law requires large companies (that exceed 500 employees) to provide information on how they deal with social and environmental challenges. This helps investors, consumers, policy makers and other stakeholders to assess the non-financial performance of large companies and encourages these companies to develop a responsible approach to business. Namely it is the Directive 2014/95 / EU or the Non-Financial Reporting Directive (NFRD). In Romania it was transposed in practice by Order 1938/2016 for public interest entities, and Order 3456/2018. As this legislation refers to large companies, we will no further investigate its content nor its implementation and impact.

We can say that Romania, from the point of view of the policies for promoting corporate social responsibility, is at most, at the level of debate as developed by Aguilera et. al. (2007). The fact that national policy is not under debate on any of the channels promoted by practitioners demonstrates rather the lack of involvement of the political level in stimulating CSR. The existing actions, as well as the existing fiscal mechanisms, are rather taken from European models. Even at the international level, as we have shown in this section, social involvement is more of a model promoted by practitioners and subsequently taken over by national and international representative structures.

V. Particularities of social responsibility of SMEs: Evidences from literature

Most studies on the social responsibility of small and medium enterprises look at SMEs as ‘little big firms’ (Tilley, 2000 apud Magrizzos et al, 2020). Similar instruments and measures are used to analyze this phenomenon as in the case of large companies. As an effect, the results of such studies often highlight the limited participation or even support of SMEs for social responsibility. Both practices and policy orientations would be weaker in case of SMEs. Their efforts and results will be always smaller compared with those of large companies.

The aim of this book is to detail the realities of social responsibility in small and medium enterprises. After presenting the general theoretical traditions (from the perspective of business ethics, stakeholder management and sustainable development) we studied the general framework that shape the empirical studies on this topic. More, we have reviewed the general policy and legal frame that aims at promoting CSR at all levels. While in all these previous sections we search for information also on the realities regarding CSR in SMEs, we consider that this topic requires a special focus. It is our aim in this short chapter to outline some particularities of social responsibility of small businesses, also in comparison with large companies.

There are intrinsic differences between small and medium enterprises compared to large companies, that affect also their social responsibility engagement. Some of these differences were systematized by Jenkins (2006) in a review of publications dealing with these differences with a special focus on how these differences affect the social and environmental responsibilities of firms. Though such an approach she can highlights characteristics of SMEs that directly affect CSR implementation. These characteristics are presented graphically below in Figure no. V.1.

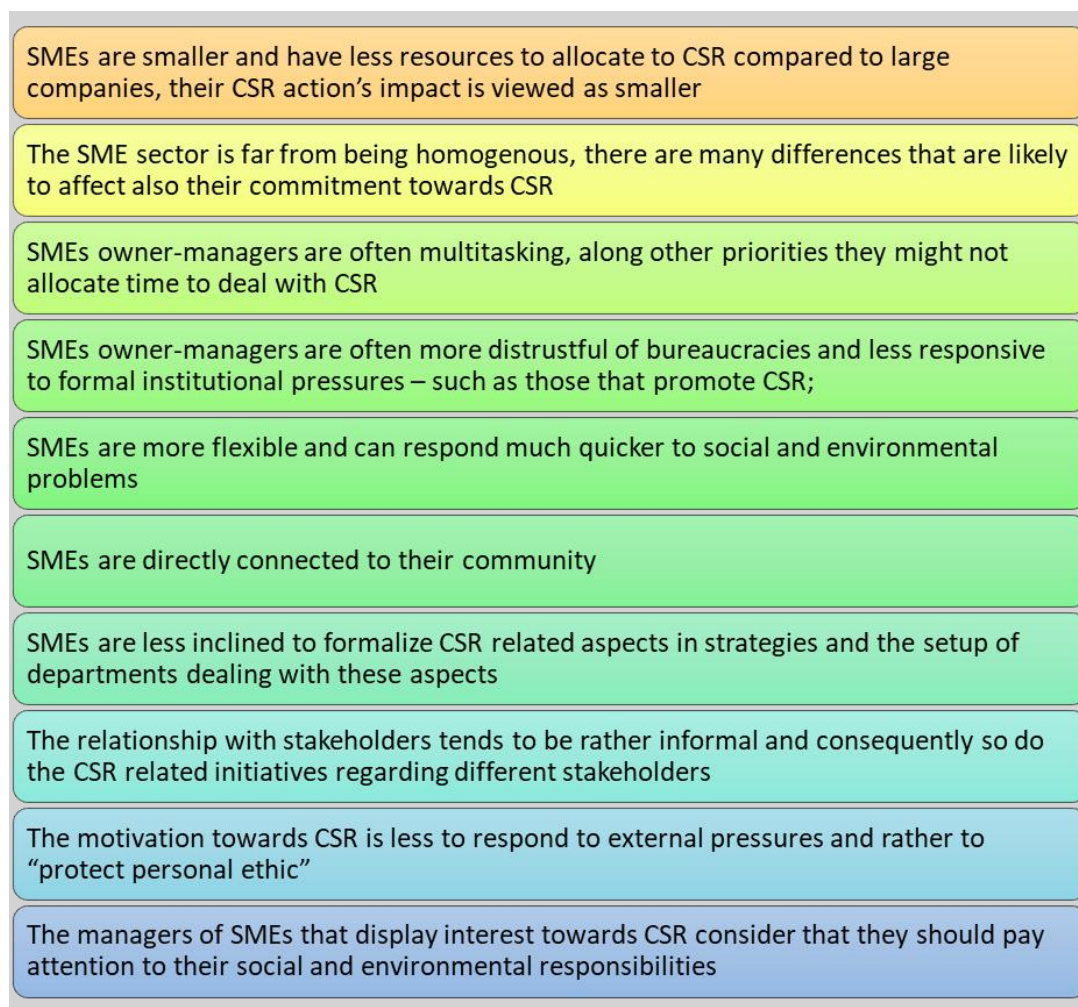


Figure no. V. 1. Characteristics of SMEs and CSR in SMEs

Source: Authors' own representation based on Jenkins Jenkins, 2006: 243

Synthetically we can say, based on Jenkins (2006) that social responsibility in SMEs will be less formalized and less likely included in strategies and official documents. Though it will be better targeted to solve community problems as the knowledge regarding these problems is higher. Also, an important aspect highlighted by Jenkins (2006) is the strong influence of managerial value orientation, as owner-managers greatly shape these activities within their firms. We will explore in more detail these aspects in our empirical study: the level of formalization, the connection with the local community and also the influence of owner-managers. This latter aspect was highlighted also by Spence (2016) from a four- dimensional approach related to power and communication and the effect on CSR in SMEs. The higher impact of owner-managers in daily operations of the SMEs has an impact also on CSR involvement.

Comparisons between large and small firms when it comes to social responsibility were carried out by several authors (Baumann-Pauly et al., 2013; Mousiolis et al., 2015; Spence, 2016; Jamali et al., 2017; Harness et al., 2018; as well as Morsing and Perrini, 2009). Essentially these studies emphasize that SMEs are less strategic when it comes to CSR, and more reactive in organizing such actions as a response to stakeholder pressures (Morsing and Perrini. 2009; Mousiolis et al., 2015). More, an important stakeholder that can pressure SMEs to adhere to CSR principles and undertake specific actions, are multinational companies. These can be powerful promoters of CSR for their smaller

partners (Harness et al., 2018). Even when looking at the strategic level SMEs will be more flexible and directly connected with the community but will lack the financial and human resources to strategically engage in solving community problems (Mousiolis et al., 2015). While multinational companies (MNCs) are externally oriented and their communication of CSR is most often explicit, SMEs are more oriented on internal implementation practices (Baumann-Pauly et al., 2013).

While there are authors that consider that these limits (fewer resources, unsystematic involvement, informal approach) would make the SMEs social responsibility less relevant when compared to that of the large companies, there are authors that highlight the importance of this topic. SMEs have a significant impact on economic development. Given their number their effect on the society and also on the environmental will be, aggregately, very high (Jamali et al., 2017). As SMEs are closer to their communities (employees, clients and other groups) they may respond in a direct manner to the pressures of these stakeholders (Saveanu et al., 2021).

The influence of CSR on financial performance in the case of SMEs is not clearly supported (Bahta et al., 2020), evidences are found for a bidirectional connection between business performance and CSR. Especially in the case of SMEs this relation is mediated by reputation (Bahta et al., 2020), innovation (Akzadiali, 2020 apud Bahta et al., 2020) and ethnic diversity (Bocquet, et al., 2019 and 2013).

The assumed competitive advantage provided by CSR, was analyzed in the case of SME under the special conditions of the financial crisis in Greece 2010-2015 (Magrizos, et al., 2020). These authors ground their research on stakeholder management approach, however they look at the impact of different stakeholders (employees, customers, suppliers and community) on four distinct attributes: stakeholder power, urgency, legitimacy and proximity. The first three attributes of stakeholder salience are based on Mitchel et al (1995) model, to which the authors add proximity based on several theoretical and empirical studies (Discroll and Starik, 2004; Inkpen and Tsang, 2005; Campin et al., 2013 apud Magrizos et al. 2020). These salience attributes refer to the response of firms to different type of pressures exerted by each category of stakeholder: some claims are prioritized as an effect of the power a stakeholder has on the firm, some are the result of the urgency of the claim for the firm, other are prioritized because are considered legitimate (either the stakeholder who makes the claim or the claim itself) and other are the effect of geographical or personal proximity. They conclude that SMEs that are socially and environmentally responsible towards salient stakeholders have better chances to survive through an economic crisis.

The formalization and legitimation of CSR communication is a phenomenon that takes place also in SMEs. Companies present in formal communications towards stakeholders and on their websites the CSR related actions. Doing this they are legitimizing different forms: legal compliance, philanthropy, employees related programs etc. Through this communication these actions are legitimized in each sector, as the case of petroleum studied by O'Connor et al. 2017. This legitimacy leads to standardization on CSR practices, particular to different sectors of the economy. There are areas, such as petroleum industry where there is high congruence between the CSR actions of large, multinational companies and SMEs probably also as an effect of the pressures the first may impose on the latter. Nevertheless, this formalization and legitimation can be seen also as a shift from implicit to explicit forms of CSR (Morsing and Spence, 2019). In this regard, there is evidence that in SMEs, CSR communication is more often implicit, while in large multinational companies the use of formal CSR reporting are characteristics to explicit CSR communication (Baden et al., 2011 apud Morsing and Spence, 2019: pp 1922). Using the Foucault's governmentality approach, the authors analyze the challenges, or dilemmas as they call them, faced by owner-managers of small businesses in moving between explicit and implicit social responsibility communication. These challenges raised by employing formalization of SR reporting include the loss (commercialization) of authenticity, control

over values and identity disruption. These aspects may hinder socially responsible behavior in the case of small businesses, and imposing of explicit reporting may reduce the support for such actions. There are several factors analyzed as promoters of CSR in SMEs: size, internalization, innovation, commitment to the community, branding, as well as social and environmental concerns of firms' managers (Morsing and Perrini, 2009). The predominant role of entrepreneurs' values and attitudes towards CSR is attested also through a qualitative study conducted on CSR active SMEs by Morillo and Lozano (2006). This source of CSR commitment is supported also by external motivations such as maintaining a good reputation in the community and responding to stakeholder requests. The same study reveals also an important aspect regarding the understanding of the concept, as managers state that the actions undertaken as CSR were in place in their companies before the popularization of the concept. Consequently, SMEs might be socially and environmentally engaged without using the CSR terminology. Morillo and Lozano suggest even the replacement of the concept in the study of SMEs *responsible competitiveness* (pp. 237).

We should also add studies that challenge the general theoretical traditions in the study of CSR in SMEs. For example, Kusiak (2021) reveal based on case studies and quantitative data, that the pyramidal approach of business ethics is not suitable for owner managers of SMEs. More useful in practice and for academics it is to look at the corporate social responsibility orientation, with a different hierarchy of dimensions and a more balanced approach.

There are also studies that argue for the limits of CSR adoption and knowledge among owner-managers of SMEs. A recent study on an extensive sample of SMEs in Czech Republic, highlighted the limits regarding the embeddedness of CSR related aspects in managerial practices (Metzker and Streimikis, 2020). While the over 50% appreciate managers have enough knowledge regarding CSR, the practice is still lacking behind. Interestingly, the responses did not differ depending on the size of the enterprise. However, the study reflected opinions of owner-managers and less data on practices.

Romanian studies on CSR in SMEs fall mostly into the first category of studies, the ones that approach small firms using the same instruments as in the case of large companies. For example, extensive studies on SMEs check for the adoption of a European Foundation Total Quality Management framework by Romanian firms with a focus on aspects relevant to CSR (Olaru et al., 2010 and 2011). More recently, a complex study on attitudes and social responsibility behaviors of managers of Romanian SMEs, revealed barriers and facilitators specific for the Romanian context (Costache et al., 2021). Most of the challenges faced by Romanian owner-managers in regard to CSR adoption can be also found in the general academic literature: limited resources and lack of specific knowledge. However, the authors could also identify specific barriers mainly the regulations and policies which are more in general too bureaucratic and inflexible, while specifically regarding social responsibility is contradictory and hard to comply with. The facilitators identified also support the general studies regarding small businesses social responsibility: the owner-managers' personal values are a key driver for this type of involvement. To this and the benefits associated to contribution to a better society, customer and employee satisfaction and even financial performance, Romanian SMEs consider an important driver being a positive example for the society. (Costache et al., 2021).

In our empirical study we intend to fill the knowledge in these areas. As showed here the studies on CSR in SMEs are fewer. Even less studies can be found in a concrete context such as eastern Europe or one country context such as Romania. Our research aims at capturing the reality of practices and policies regarding CSR in SMEs, and explore the factors that facilitate such involvement. Special attention will be given to the managers' value orientation, through a series of interviews made with managers of SMEs, in order to better understand their knowledge and approach towards these aspects.

PART II – EMPIRICAL EVIDENCES REGARDING SOCIAL RESPONSIBILITY OF FIRMS

VI. SME sector in Romania

The Small and Medium Enterprises (SME) sector is considered the engine of economies in all over the world. Romania makes no exception. The SME developed significantly after Romania's access to the European Union. This was also an effect of the support provided by the EU for entrepreneurship through different programs. In the period 1997 - 2016, the impact of SMEs on the economy exceeded that of large corporations, with 58% of the assets, 65% of the employees and 53% of the net added value. In line with European attributes, the Romanian SMEs sector is seen as dynamic, competitive and flexible when compared to large companies (Nica et al., 2018).

An extensive review of the Romania SME sector is provided by the study "White book of SMEs in Romania" (2021, 2020 and 2018). The 2021 edition revealed the coronavirus pandemic negatively impacted 67,74% of the SMEs. The other challenges are in line with previous data sets within this study and reflect: excessive bureaucracy; employment, training and retainment of personnel and high fiscality. More, SMEs in Romania view the support given by the state is insufficient and the state policies in this area as poor. The main difference between the last White book of SMEs in Romania (2021) and its previous editions (2020, 2018) reflects the future prospects: in the last year the optimism decreased significantly.

The main limit of the SME sector, both in Romania and worldwide is considered the lack of strategic approaches in different functions. The main reason for this state-of-affairs is the fact that often SMEs focus on a single product or market, a smaller staff and also the lack of financial resources that could be directed to strategic planning (Popa et al., 2019). Instead of a systematic analysis of the situation, the managerial decisions rely on the entrepreneur's understating, thus their impact on both daily operation and the long-term approaches is extremely high. The impact of managers' personality influences the management of SMEs. The advantages of SMEs on the market derive from their flexibility and adaptability (higher than that of large companies). These can respond quickly to external changes however are also more affected by these environmental changes. As their managerial approach is rather empiric, they often end up directing their limited resources in a random and ad-hoc manner. In time, as the managerial attitudes are more stable, the reaction to external pressures will be consistent, and thus resulting in an unintended and probably not formalized strategic approach (Grimmer et al., 2017 apud Popa et al., 2019).

Regarding the openness of SMEs towards CSR, an extensive secondary study was done by Zbucnea and Pinzaru (2017). Their review of 40 papers published on the CSR in SMEs, revealed improvements, along with triggers and hinders in CSR adoption specific for SMEs. The main limit in the implementation of social responsibility policies in small and medium businesses resides in the lack of a strategic approach. Most SMEs that are involved in CSR do this as a response to an opportunity, including gaining financial profit. The effect of managerial attitude is again proved to be very high. The commitment to CSR stems either from belief or compliance. SMEs are also very responsive to policies in the field of social and environmental responsibilities. The number of SMEs as well as their size, influence the economic development of regions. This argument was demonstrated also on a territorial analysis on Romanian development regions (Gherhina et al., 2020).

As cited in the SBA Fact Sheet Report – Romania (2019), The European Startup Monitor 2019 analyzed data on the profile of SMEs, including from Romanian startups. From this survey we can see that most startups are owned by both men and women (46%), man (46%), while solely 8% were set up by female founder/s. the female entrepreneurship is weaker in Romania when compared to other European countries. Considering financial data, the report reveals that: 50% of the start-ups are have losses, 19% break-even and only 31% are profitable. Of those start-ups that are operating at a loss, most expect to become efficient in less than 2 years. Most of these start-ups (65%) have a turnover between 1 and 500,000 euro and 35% report having no turnover yet. The average number of employees is 6 employees on average, a third being employed part-time.

The SBA (The Small Business Act for Europe) provides a European level framework for analysis and concrete intervention points for improving the situation of the SMEs sector in European countries. The framework is divided into nine areas: entrepreneurship, ‘second chance’, ‘responsive administration’, state aid and public procurement, access to finance, single market, skills and innovation, environment, and internationalization. According to this study, in Romania 99.7% of the total enterprises in 2018 are SMEs, employing 65.8% of the number of people employed.

The last available analysis on Romania (SBA, 2019) highlights the good points and the limits of this sector on each of these dimensions. The data was collected for the period 2014 and 2018. This fact-sheet emphasizes evolution of the Romanian SME sector on these dimensions. The main problems are found in the areas single market and skills and innovation, as presented in the figure no. IV.1. below.

SBA performance of Romania: state of play and development from 2008 to 2019¹⁵

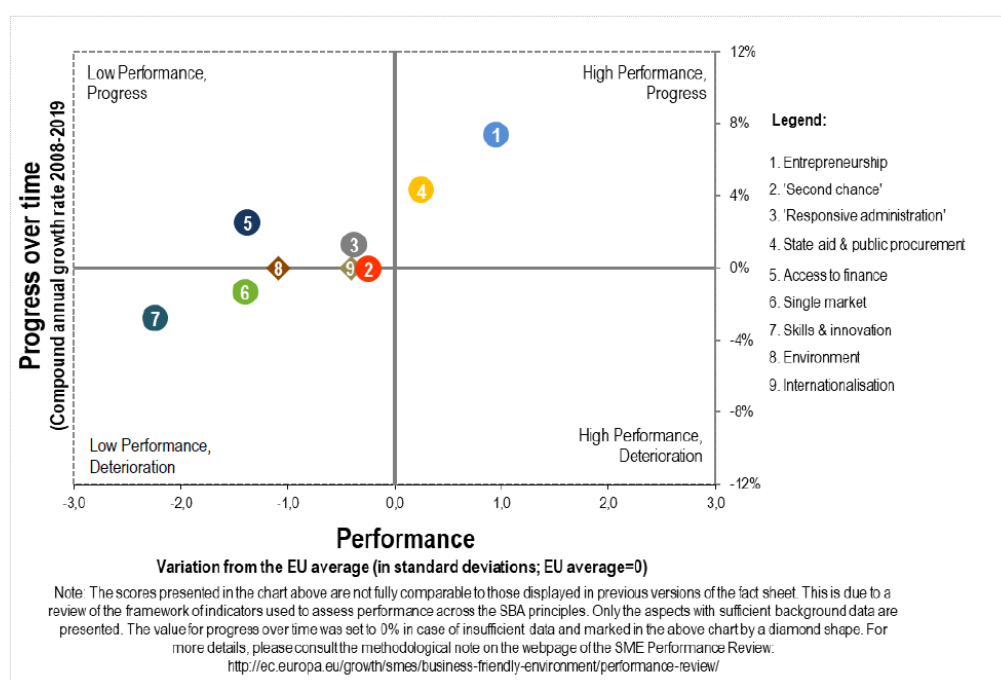


Figure no. VI. 1. Performance of Romanian SMEs on the nine dimensions of SBA

Source: SBA Fact sheet Romania, 2019, pp. 5.

The summary of this report highlights the increase of value added of SMEs by 43%, and an increase in employment by 7% during 2014-2018. “However, the average productivity of Romanian SMEs is approximately 15,100 euro, significantly lower than the EU average of approximately 44,600 euro. In

2017-2018, SME added value continued to increase by 14.6%, while SME employment rose by 2.6%. In 2018-2020, SME employment is likely to maintain growth around the same figure of 2.6%. Nevertheless, this rise in SME employment is projected to create about 70,000 new SME jobs by 2020” (2019 SBA Fact-sheet – Romania, pp. 1).

The information gathered on each of the nine dimensions picture a nuanced image of several legislative and economic aspects for Romania compared with the mean values at the EU level. Romania scores below the European average on the aspects related to handling human resources and the environmental issues – an area relevant to their CSR engagement. Another relevant dimension is represented by skills and innovation, this being the one that lack behind the most. “The innovative actions on behalf of SMEs and the training provided to employees might be considered an indication of interest towards the improvement of human resources and openness towards CSR.” (Saveanu et al., 2021: 7) Also, the environment dimension is less developed when compared to the European mean values – mostly in reference with the implementation of resource efficient measures by SMEs.

In the following pages we will try to portrait with relevant data the small and medium sector in Romania with a special attention to Bihor County in North-West Region, in the European context.

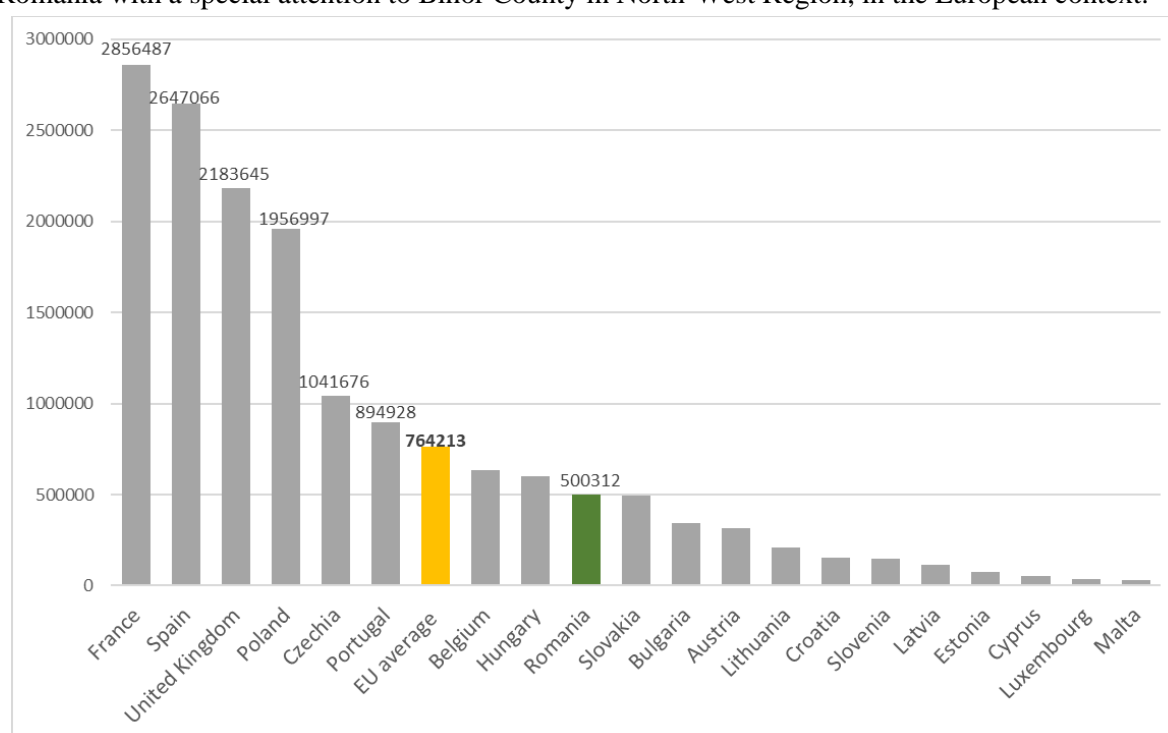


Figure no. VI. 2. Number of SMEs in Europe, countries where data was available

Source: own processing from Eurostat data: Annual enterprise statistics by size class for special aggregates of activities (NACE Rev. 2)

Romania, as presented in Figure no. VI.2, in 2018 was a little below the EU average (calculated by authors based on data from the 28 countries), calculated for the countries with available data in that year. The number of SMEs is related to the size of the country as well as to the level of development, thus explaining the leading position of France, Spain and the United Kingdom.

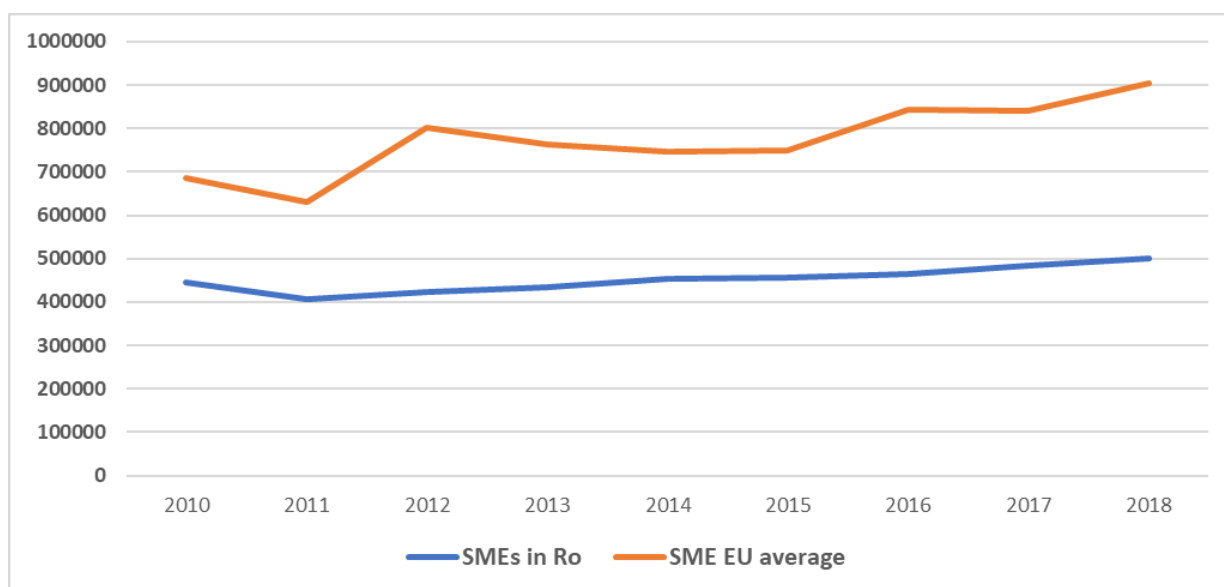


Figure no. VI. 3. Number of SMEs in Romania and EU average

Source: own processing from Eurostat data: Annual enterprise statistics by size class for special aggregates of activities (NACE Rev. 2)

The evolution of number of small and medium enterprises in Romania, compared with the EU average (calculated on the basis of available data from 28 EU countries) highlights a steady increase in Romania, with a smaller pace compared with the EU average. This evolution is presented graphically in Figure no. VI.3.

Looking at this evolution based on size, we can observe, as presented in Table no. VI. 1, that this steady increase in number of firms on each level.

Table no. VI. 1. The evolution of number of firms, on size, in Romania (2010-2018)

Romania:	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total enterprises	447091	408951	425731	436153	455852	458122	465607	485215	501974
0-9 employees	397901	356008	372569	383257	403444	405493	411905	431910	448714
10-19 employees	24869	26947	27041	27424	26816	26475	27303	26986	27196
20-49 employees	15189	16294	16496	16003	16121	16434	16508	16543	16447
50-249 employees	7635	8161	8043	7931	7866	8078	8235	8113	7955
250 or more employees	1497	1541	1582	1538	1605	1642	1656	1663	1662

Source: own processing from Eurostat data: Annual enterprise statistics by size class for special aggregates of activities (NACE Rev. 2)

In Figure no. VI. 4 we highlight the comparison between Romania and the EU average on number of small and medium enterprises on each size level detailed by the Eurostat data. We can observe that, in 2018, while the number of small firms is lower in Romania compared with the EU average, it is higher for companies larger than 20 employees.

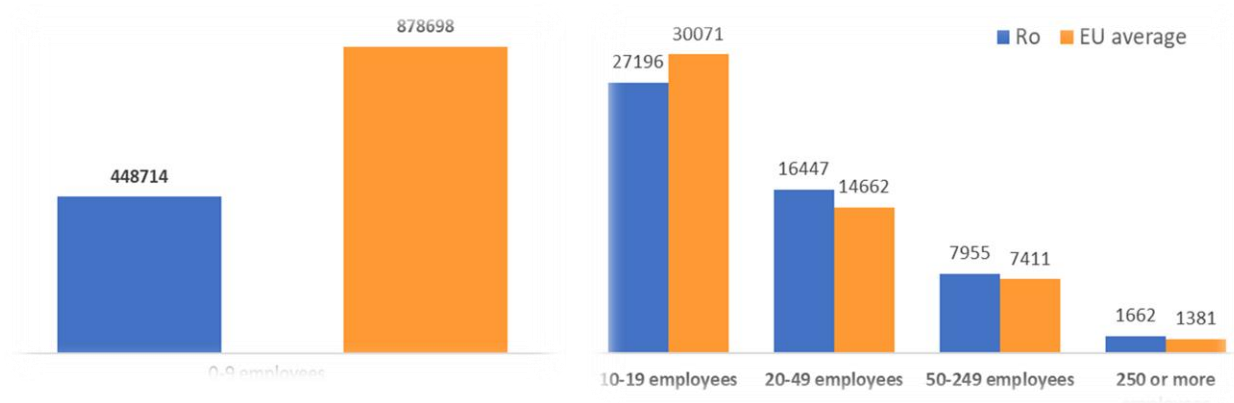


Figure no. VI. 4. Number of SMEs in Romania and EU average in 2018, detailed on size

Source: own processing from Eurostat data: Annual enterprise statistics by size class for special aggregates of activities (NACE Rev. 2)

According to the Romanian National Institute of Statistics, the same evolution in number of enterprises can be seen. A steady increase with at a slow pace. The general data is presented in table no. VI.2, where we detailed the number of firms on type in Romania during the period 2010-2019.

Table no. VI. 2. The evolution of number of firms, on size, in Romania (2010-2019)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
SMEs	490252	450401	470547	483476	505766	512135	526061	552057	574787	589495
Large firms	1553	1609	1640	1606	1674	1715	1731	1739	1758	1764

Source: own processing from INS data: firm statistics (INT101V)

In the next figures we try to narrow down the information to a regional and local level in both evolutionary and a comparative perspective, as this study focuses on Bihor County, located in the Nord-West Region of Romania. Romania is administratively divided into eight development regions (NUTS 2), as follows: North-West, Center, North-East, South-East, South-Muntenia, Bucuresti-Ilfov, South-West Oltenia and West. Our study focuses on a narrower level, NUTS 3, specifically the Bihor County which is situated in the North-West development region.

The evolution of number of small and medium enterprises in each of the eight development regions, calculated on the data available at INS shows the same increasing trend in all regions. However, we must highlight the rather large differences between the development of the SME sector across regions, with North-West at the second place after the capital city and the surrounding area (Bucuresti-Ilfov). The evolution on development regions is presented in Figure. no. VI.5

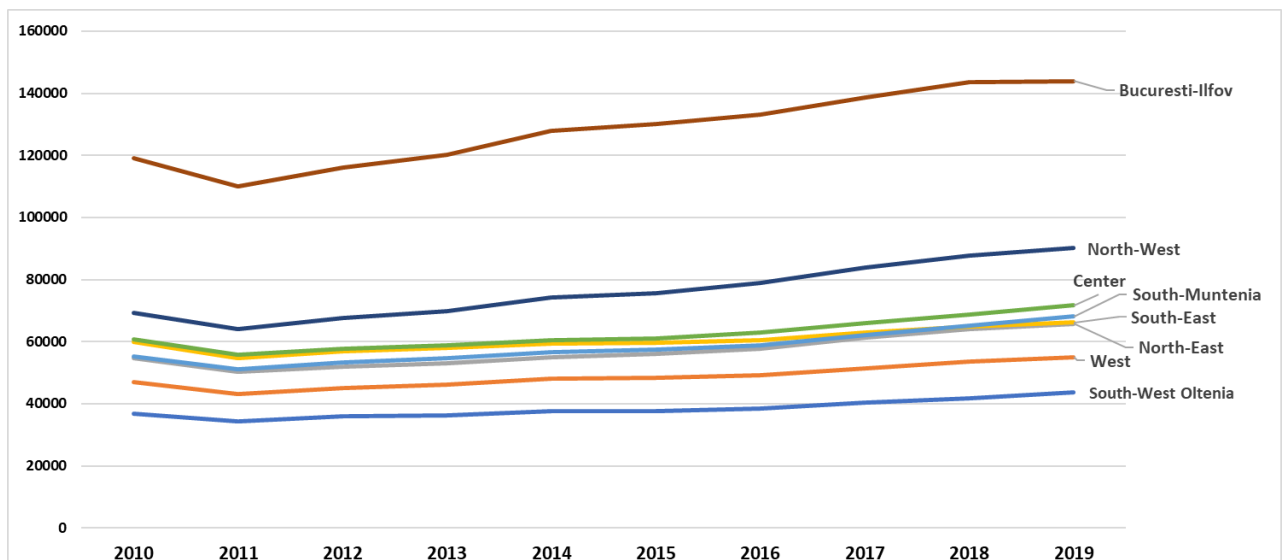


Figure no. VI. 5. Evolution of number of SMEs in Romania on different development regions

Source: own processing from INS data: firm statistics (INT101U)

A detailed look at the North West Region, reveals that Bihor County had in 2018 the 22% of the total SMEs in the region being second yet at almost have of the number of Cluj County, as presented in Figure. no. VI. 6.

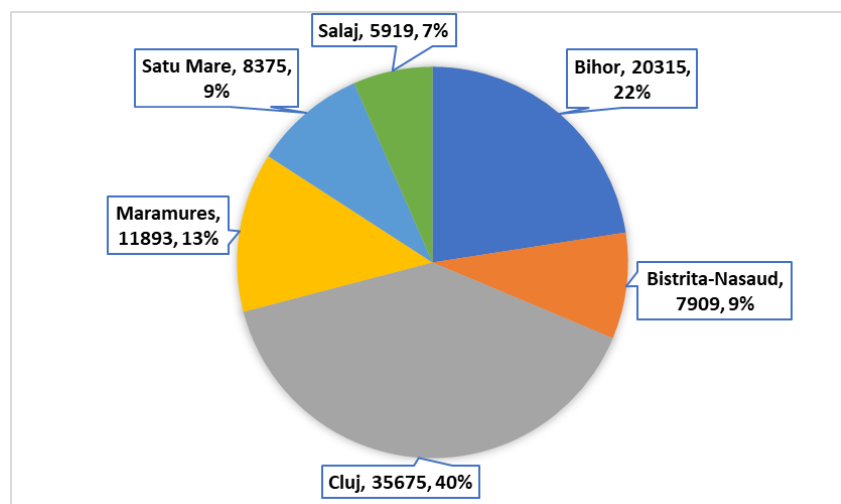


Figure no. VI. 6. Number and percentages of SMEs in North-West Region on each county

Source: own processing from INS data: firm statistics (INT101U)

The evolution of SME sector in Bihor County follows the same national and regional steady increase line starting with 2011. As presented in Figure no. VI. 7, the lowest number of SMEs was in 2011 (15,226 firms) which increased with 25%, to 20,315 in 2019. We want also to mention that in 2019 there are 52 large enterprises active in Bihor County.

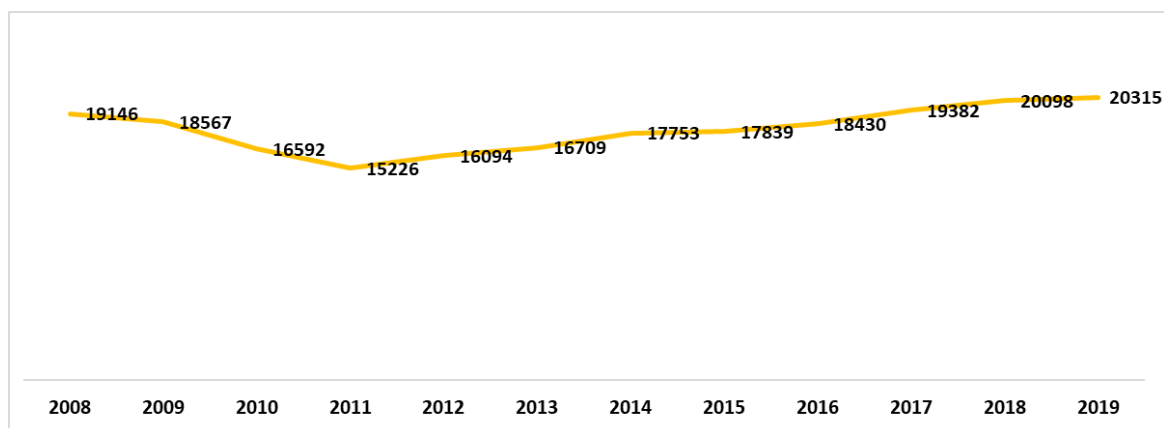


Figure no. VI. 7. Evolution of number of SMEs in Bihor County

Source: own processing from INS data: firm statistics (INT101U)

In the following chapters we focus on studies regarding the importance of CSR in Romanian firms, as resulted from other surveys on this topic, as well as it is presented in the scientific papers published on the topic, and finally as resulted from our own data.

VII. Social responsibility of Romanian firms

Concerns regarding social involvement of organizations became more visible both for practitioners and for academicians in Romania in the past 10 years. It is mostly the effect of implementation of social responsibility policies by multinational companies (a review if these is offered by Ilies, 2011). Practitioners' interests can be considered the engine of these type of actions in Romania, manifested in initiatives made public through platforms such as www.responsabilitatesociala.ro or www.crsmedia.ro.

From an academic point of view, despite the increasing attention to this topic, we are far from having a consensus regarding CSR. An important exception is provided by the Special Edition of *Amfiteatru Economic* (Economic Amphitheatre Journal) in 2011 or the traditional scientific conferences devoted to sustainability or social responsibility. The theoretical summaries highlight either the competitive advantages resulting from investments in CSR, as well as a systematization of CSR forms (Cizmaş and Stan, 2010); how to manage the relations with the stakeholders (Miron et al., 2011) or its contribution to sustainable development (Gănescu, 2012). A meta-analysis based on 186 scientific papers published on the topic of CSR in Romania in 2011-2015, especially from the field of accounting, has revealed that the most frequently researched topics are those related to CSR actions followed by CSR theoretical works (Lungu et. al. 2016). The study focused on the papers published by Romanian authors and it comprised 31 articles archived under Web-of-Science and 155 articles in other international databases. Most of the Journals in which these papers were published were Romanian. Most of the studies, though focusing on accounting, employ a qualitative approach based mainly on literature reviews and content analyses. In our study, though we use the same approach, we will include studies coming from all fields of study on CSR, published in prestigious Journals, namely those included in the Web-of-Science, Clarivate data-base.

In this section we consider a broad definition of Corporate Social Responsibility (CSR) as “context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance” (Aguinis and Glavas, 2012, pp. 933).

In Romania, CSR gain a lot attention in recent years with broad applications and a strong support from professional associations (Ilies, 2011). Studies regrading CSR published in Romania about Romanian firms exploded in the last years. However, only a few systematic analyses on representative samples were published. The theoretical syntheses emphasize either the competitive advantages (Cizmaş and Stan, 2010), or classification of the CSR forms; how to manage relations with stakeholders (Miron et al., 2011) or its contribution to sustainable development (Gănescu, 2012). Some studies were dedicated to the analysis at the level of contributions of Romanian companies to the achievement of European standards by (Olaru et. al., 2011). Only a few published studies focus on explanations regarding these processes in Romanian firms, focusing on factors that stimulate social responsibility (Badulescu et. al., 2016; Saveanu et al 2015). Most of these studies show that Romanian companies are at an early developmental stage when it comes to social responsibility involvement (Olaru et. al., 2011). Such actions are communicated more at the surface yet few cases we can find strategic orientations (Băleanu et al, 2011).

In this section we aim at creating a synthesis of the most important Romanian contributions on CSR. Having a structured view of the existent knowledge on CSR in Romania would allow an aggregation

of results from different studies and would also highlight the limits and directions for further studies in the field.

The literature on social responsibility in Romania increased significantly in the last years. Currently (October 2021), solely in Web of Science database, there are around 422 papers published on the topic of social responsibility and Romania in non-medical journals. The increasing evolution of number of papers published on this topic in the last 10 years, is presented in Figure no. VII.1 below. The decline in the last year is apparent, as there are Journals that have a slower indexing, so papers published in 2021, maybe even 2020 may not appeared in Clarivate Web-of-Science database.

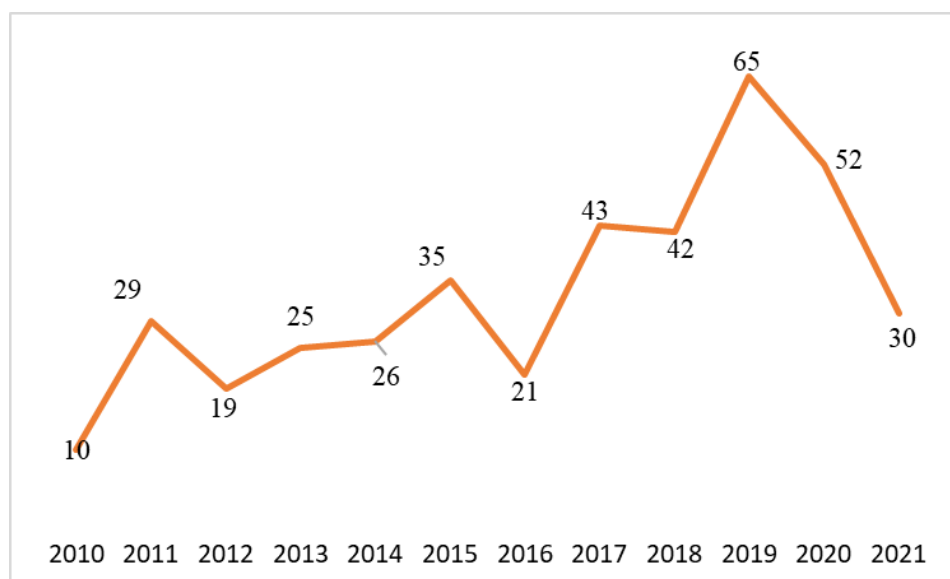


Figure no. VII. 1. Evolution of number of papers published on “social responsibility” and “Romania” from total of 422 papers identified in WoS on October 2021

Source: author’s own analysis based on data extracted from WoS

These papers were published in 90 different academic Journals, as presented in the Appendix no. 1. The main Journals publishing papers on CSR and Romania are Sustainability and Amfiteatru Economic. The most prominent journals publishing papers in this area are presented in figure no. VII. 2 below. Most are international publications specialized in social responsibility issues, some special issue or volumes dedicated to narrow approached to CSR (such as Iso 26000 - A Standardized View on Corporate Social Responsibility: Practices, Cases and Controversies, where 3 papers on Romania were published).

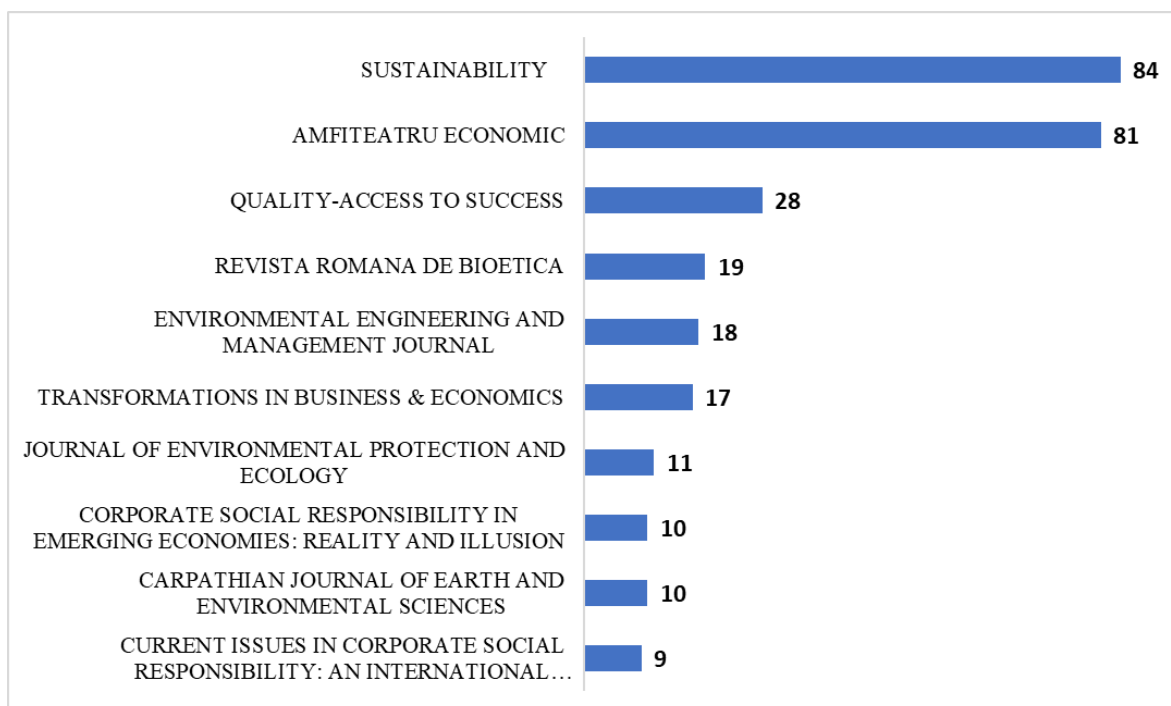


Figure no. VII. 2. *Distribution of the academic papers in published on “social responsibility” and “Romania” in most prominent Journals indexed in WoS*

Source: author’s own analysis based on data extracted from WoS.

These data indicate a strong connection of Romanian academic approaches on social responsibility with the international knowledge. Consequently, while there may be other important studies on this topic, we consider that focusing on the ones published in WoS indexed journals would provide an appropriate context for the analysis of the state of art in Romanian studies on social responsibility.

VII.1. Methodological framework

We aim at analyzing the Romanian literature on Corporate Social Responsibility and to identify the main theoretical traditions that this literature is based. We also highlight the main conclusions of the empirical papers published on this topic in order to synthesize how this phenomenon is reflected from reality.

In order to do so we search for the most important papers on Romanian CSR. Consequently, we identified the articles published in the most prestigious scientific journals – the ones included in the Web of Knowledge – Clarivate database. In this data base we searched for the topics ‘social responsibility’ and ‘Romania’, and ordered the results on number of citations, and eliminated the journals related to medical science. Because of the high number of results, we also eliminated the conference papers (proceedings) from this stage of our analysis. We also filtered out papers published in journals outside the economics and environmental areas (keeping business, management, environmental science, economics, ethics, business finance and development studies). In August 2021 there were 307 articles published on this search criteria with this filter.

The analysis was done in two steps: first we used WoSViewer software for bibliometric analysis of titles and abstracts of all papers, second, we made a content analysis of the full texts to better understand the theoretical approaches employed as well as the conclusions of these studies.

For this second step, the relevance criteria used was the number of citations: we ordered the list on the ‘times cited’ and started our analysis from the top of the list. For this paper we present the results based on 15 articles from the top 20 list. In this top 20, five papers were eliminated for different reasons: three were other topics (medical or social service), and two that were not available online. The top 15 relevant and available papers on social responsibility in Romania list is presented in Table no. VII. 2.

The papers on this list we analyzed based on the following criteria: theoretical/empirical, focus on Romania/comparative perspective, theoretical traditions, definitions used, research instrument used, sample size and characteristics and main conclusions of the study.

VII.2. Bibliometric analysis

Based on the data extracted from Clarivate, for all 307 articles published in economic or related journals on the topics of social responsibility and Romania, we used WoS-Viewer software of bibliometric analysis. This enables us to understand and visualize the state-of-the-art in this field in Romanian studies.

We first analyzed the correlations of words in titles and abstracts from the full data downloaded from Clarivate on the 307 papers. Out of the 4721 terms identified by the software, 105 met the threshold of 15 occurrences. Some of the remaining terms were also manually eliminated as less relevant (eg. Author, hypothesis, country etc.).

The results are presented in Figures no. VII. 3 and VII. 4 show the network view and the density view of the clusters on this concept. As extracted by this software there are four main clusters of studies of SR in Romania:

- First cluster, which we will call *performance*, is comprised by the terms: business environment, enterprise, environment, financial performance, indicator, information,

organization, performance, person, relationship, state and bank. The most prominent word is performance in this red cluster.

- The second cluster is *CSR activity*, comprised by terms such as: competitiveness, CSR activity, employee, ethic, extent, implication, life, manager, relation, society, value. The most prominent words in this green cluster are value and society.
- The third group is the *CSR as marketing tool* cluster, based on associated words such as: communication, customer, consumer, customer loyalty, effect, market, impact, product, quality, service and sustainability. In this third blue cluster the most prominent words are impact and consumer along with sustainability.
- The last cluster reflects *sustainable development*, being constructed on the terms: adoption, community, degree, implementation, iso, principle, process, role, SMEs and sustainable development. The central words in this yellow cluster are sustainable development and principle.

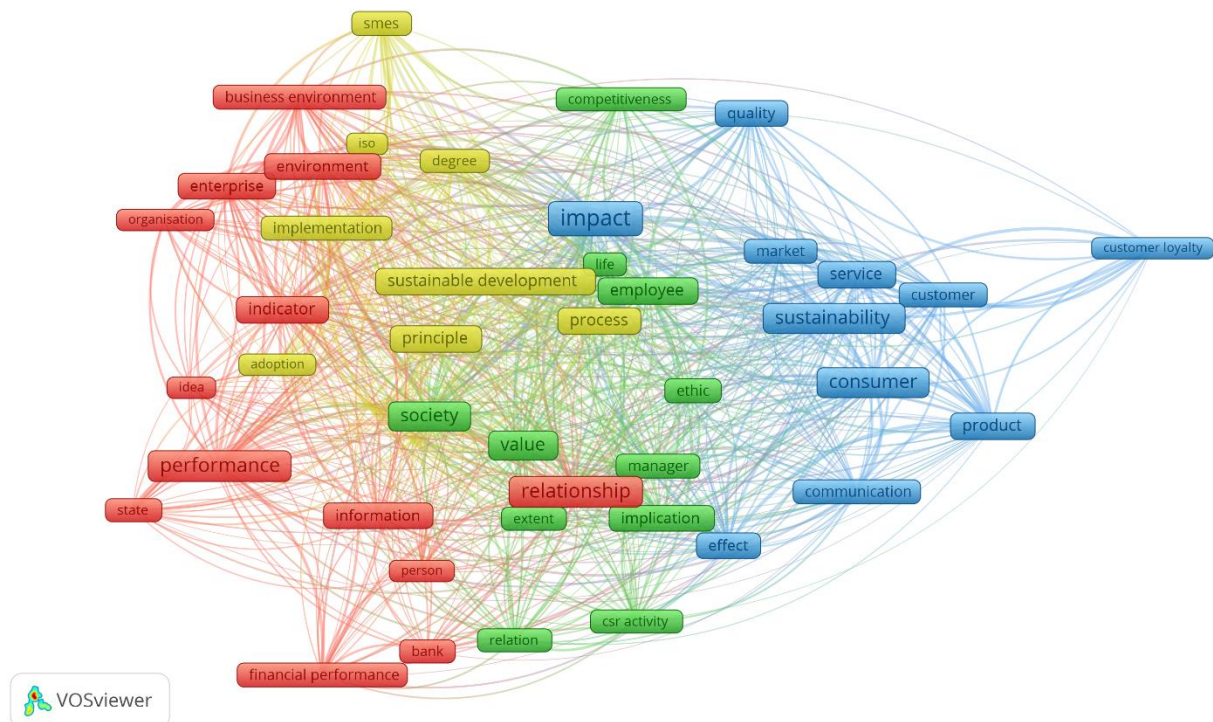


Figure no. VII. 3. Network visualization on cluster analysis on titles and abstracts

Source: author's own processing using WoS- Viewer

This classification of approaches used in theories on social responsibility studies in Romania, as published in economic related journals, reflect the theoretical approaches identified in general theories on CSR. This, on the one hand, confirms the relevance of such an analysis, and, second, it shows that Romanian analyses in CSR are based on international literature. we can thus say that Romanian papers published in Clarivate papers focus on aspects related to performance of the business environment and the CSR contribution to it, secondly to CSR activities and its ethical dimension, thirdly are the papers the analyze CSR as a marketing tool, with a focus on customers, and one category of papers that approach CSR as a sustainability process. In the in-depth analysis of the first 15 most quoted papers we will look into more detail regarding these approaches.

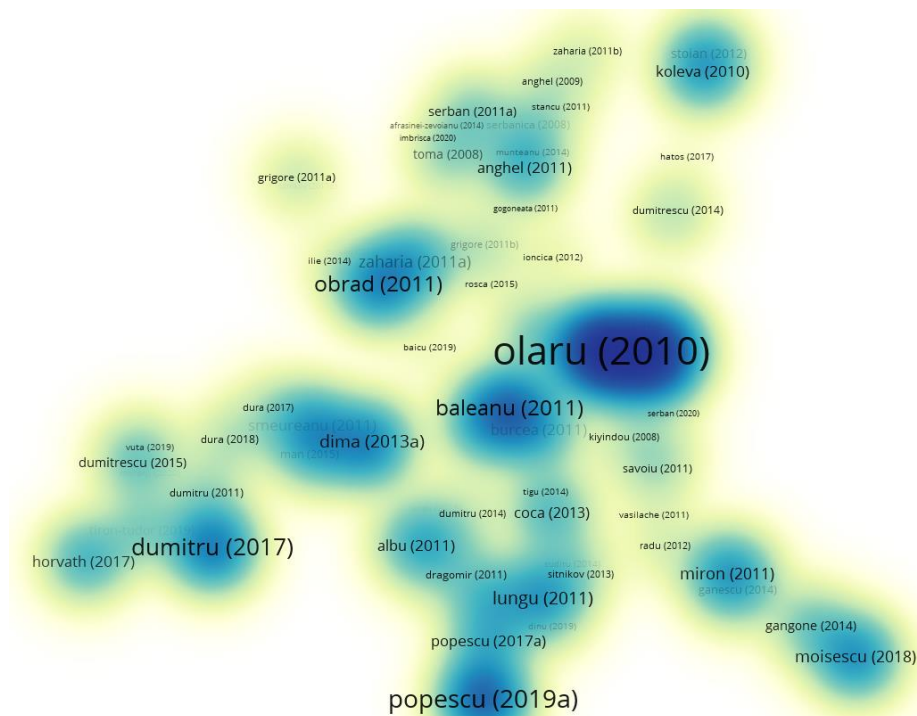


Figure no. VII. 4. The density map of the inter-citations of the identified WoS papers on “social responsibility” and Romania

Source: author’s own processing using WoS- Viewer

We also looked at the network structure of authors dealing with corporate responsibility in Romania. The results of inter-citations between the analyzed papers are presented above. As resulted there are some authors highly cited, that have a key position, and most of these authors were published in the Economic Amphitheatre Journal which had issues dedicated to social responsibility. These are Olaru et al (2010), Obrad et al. (2011), Baileanu et al. (2011) as well as Paraschiv et al. (2012) (In this graph Parschiv (2012) is behind Olaru (2010)). The leading role of the Economic Amphitheatre Journal is thus proved again, as around it was constructed a group of researchers that shaped the approaches on CSR in Romania.

More recently, there are authors such as Popescu (2019) and Dumitru et al (2017) that come from financial or accounting fields of study, or as Moisesescu (2018) that uses sustainability and marketing approaches.

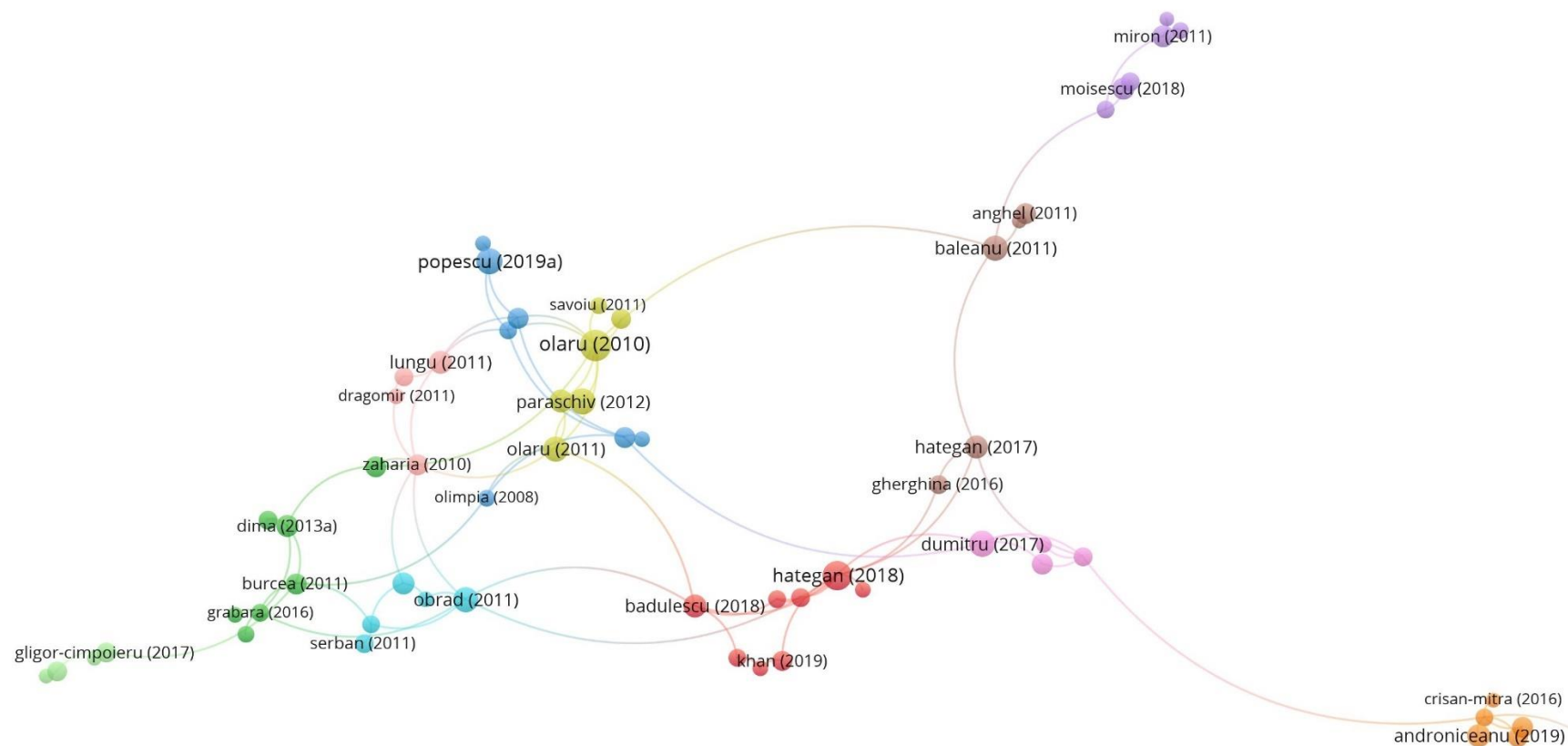


Figure no. VII. 5. Map of inter-citations of the identified WoS papers on “social responsibility” and Romania
Source: author’s own processing using WoS- Viewer

The analysis of inter-citation, depicted in Figure no. VII.5, highlighted the existence of 12 clusters, indicating authors that are more connected. The highest number of references in one cluster was 8 papers, while in the smallest - three. It is interesting to see that, looking at inter-citations, there are a few papers that highlighted as central (such as Hategan and Curea-Pitorac, 2017, Baleanu 2011), that are not found the in the top 15 most cited papers according to WoS.

In the following section we will look more closely to the content of the most cited papers in WoS, to present o more detailed and concrete analysis on the perspectives used.

VII.3. Analysis on the most cited papers on CSR in Romania

VII.3.1. Overview

The fifteen most cited papers in Web-of-Sciences database were published between 2010 and 2018, as presented in the table no. VII. 1. This is partially due to the publication of the special issue on corporate social responsibility by the Economic Amphitheatre in 2011.

Table no. VII. 1. Distribution on publication years of the 15 most cited papers on social responsibility and Romania in WoS.

Published in 2010	1
Published in 2011	6
Published in 2012	1
Published in 2013	1
Published in 2015	2
Published in 2016	1
Published in 2017	1
Published in 2018	2

Most are authored by Romanian authors, though in two cases the papers were a result of an international collaboration. These papers were published in both Romanian and international journals, as presented in the figure no VII. 6. :

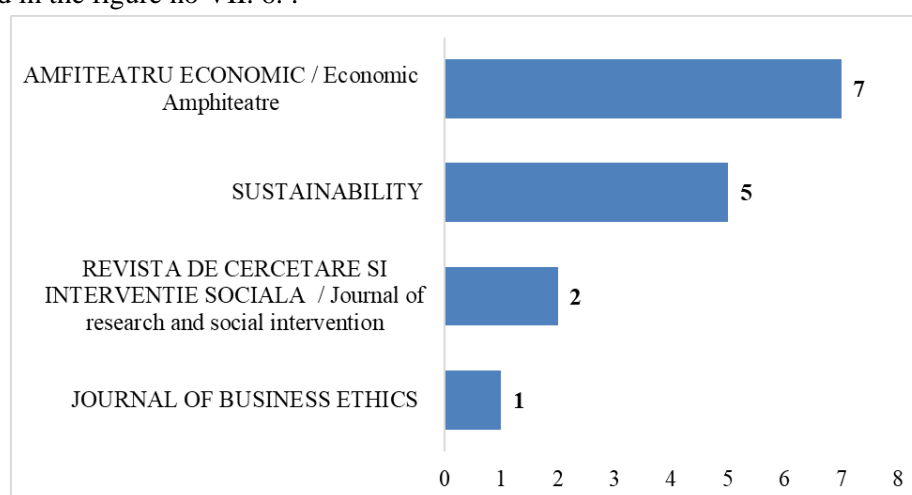


Figure no. VII. 6. Distribution on Journals of the 15 most cited papers on social responsibility and Romania in WoS.

Source: author's own analysis based on data extracted from WoS.

VII.3.2. Presentation of the papers

We will first provide a very brief summary of each of these top 15 papers, and we will provide a classification based on topic, approach, samples, and main conclusion.

I & V. The first and fifth most cited Romanian studies related to CSR aspects in SMEs (Olaru et al, 2010 and Olaru et al., 2011) are derived from the same research. It is a study on the degree of adherence to the principles of the European quality management model (EFQM) and the application of the ISO standard on social responsibility. The following sub-domains were considered: 1) monitoring and evaluation of the impact of the processes on the environment; 2) reducing and preventing the impact of processes on the environment; 3) reducing and preventing risks regarding health and safety at work; 4) evaluation of the perception of the community, of the local and central authorities, of the regulatory bodies regarding the social impact of the organization; 5) active involvement in community life; 6) the use of performance indicators regarding the social impact of the organization (op. Cit. pp. 64). The survey collected 1227 valid questionnaires, 918 from SMEs (698 in service sector, 220 in production), out of which 231 SMEs were in trade sector. In the first paper, published in 2010, the authors focused on the study of the 231 SMEs in the trade sector and their compliance with the EFQM model, and their conclusion that the Romanian SMEs in the trade sector have yet little interest in CSR related aspects, and in order to change this reality it is important to provide training, access to information including good practices for the managers and owners of the SMEs in this field. In the second paper, based on the comparison of the responses of the 918 SMEs from service and production sectors, the authors also analyzed compliance with the EFQM model, in most of areas the scores obtained were average, demonstrating first and foremost the existence of fragmentary practices. The most important areas in which Romanian SMEs are more actively involved were those related to employees (with a score of 4 out of 5) followed by environmental protection. The implementation of internationally validated models, such as ISO 2900 or the EFQM have a positive impact and would greatly improve the social impacts of SMEs in Romania.

II. The second most cited papers is an empirical study tackles the key question between financial and social performance. Hategan et al (2018) conducted research on 53 companies listed at the Bucharest Stock Exchange, analyzing indicators of financial performance (profit, impairment, assets, liabilities, market capitalization and dividends) and social performance (corporate giving, health and safety costs, expenses with employee training and expenses related to waste management) for the period 2011- 2016. The key hypothesis was that there is a correlation in business between “doing well” (financially) and “doing good” (socially). Using complex data analysis, the authors validated their main arguments, the firms that have higher financial performance are also the ones engaged in social expenses, and the ones that carry out social actions are the ones that have higher financial profit. However, the corporate giving was not influenced by size of the firm, measured as turnover, but distributing dividends the value for corporate giving increases. The conclusions of this study, along with the selection of measures is particularly relevant in the context of Romanian studies on CSR, however the sample is rather small and it reflects the reality in large companies.

III. In their comparative study, Badgeac, Furrer and Reynaud (2011) focus on business ethics education, and the ethical attitude of management students in Romania and France. The authors used an internationally tested a model in assessing differences in moral reasoning: the attitude towards BE Questionnaire (ATBEQ) with a 5-point Likert scale, with 30 items / statements for the different business philosophies: social Darwinism, Machiavellism, moral objectivism, legalism and ethical relativism. Based on 220 responses from students in management (102 French and 118 Romanian), the authors tested their hypotheses and validated the following regarding the differences between the

two countries: French business students value Moral Objectivism in business ethics more than Romanian business students; Romanian business students value Machiavellism more than French students; female students give more relative importance to Moral Objectivism; male students value more Machiavellism; however the effect of religion could not be validated in any relation, probably due to the high diversity within the sample.

IV. The fourth most cited Romanian paper on CSR (Paraschiv et al., 2012) is research on 92 firms (large and SME) and is based on the Corporate Sustainable Model which delineates between inputs (external, internal, business contexts and human and financial resources), processes (leadership, sustainability strategy: structures, programs and actions), outputs (sustainable performance and stakeholder reactions) and results (long term corporate financial performance). The authors explore how these are conducted in Romanian firms especially regarding environmental aspects. The number of enterprises engaged in eco-innovation in this sample was above average. An important conclusion was related to the high impact of visionary management and organizational culture in adopting sustainable development at the level of Romanian firms.

VI&XV. Frunza (2011a and 2011b) authored the sixth and the fifteenth most cited papers. In both cases the approach is theoretical. The perspective is general, steaming from business ethics, and defines it as "responsibility entails a voluntary action that is situated beyond juridical obligations, without contradicting them. "(2011a: 169). In the first paper, the author argues about the ethical responsibility of individuals, groups and organizations. To each level he debates the general idea with a focus on the health personnel and organizations. The focus in the second paper is more particular to the health system, and how both the governmental institutions and the hospitals should pay more attention to CSR as a requirement to improve their service.

VII. The seventh most cited paper on social responsibility and Romania in the WoS data base (Dobre et al., 2015), follows the accounting approach looking at linked between financial performance and corporate social performance. The authors analyze financial statements from the Romanian listed companies for a period of 4 years, and conclude that there is a significant negative effect of increasing environmental protection on financial performance measured by ROE (return on equity), however the study was conducted on the period of financial crisis of 2010-2013.

VIII. Badulescu et al. (2018) use an empirical approach, based on a sample of 84 SMEs from North Western Romania, to investigate the relationship between firm size and age on its social responsibility actions. Based on data collected in 2016, the study reveals that the propensity of social actions is explained by the level of formalization of CSR related aspects at the level of firms, and by the age of the managers. However, the age and size of the firm, through correlations was found an important factor in stimulating CSR involvement, as the larger and older the firms the higher the changes for a higher number of social actions carried out.

IX. Zaharia and Grundey (2011) make a comparison between Romania and Lithuania regarding the implementation of CSR in the two countries. Based on secondary data (mostly literature review from the two countries), the authors focus on the impact of the financial crisis and the debate about pros and cons regarding CSR in the two national contexts. Using a critical view, they conclude that, though CSR aspects should be redefined from practical perspectives, it can support the overcome of the negative effects of the crisis.

X. The tenth most cited paper (Popescu, 2017) presents a research focusing on the implementation of TQM on Liberal professions Union, and the social responsibility for the public interest. Based on 100 questionnaires and direct observations on the TQM criteria implementation, it addresses mainly on quality management in the liberal professions, and looks at CSR through one open question regarding the "most important factors that may contribute to increased social responsibility for the public

interest in the association you represent”. The study concludes with some recommendations for promoting social responsibility towards the public interest such as promoting quality standards, setting control bodies and providing training and working groups.

XI. Roman et al. (2015) provide an empirical study regarding green consumption in the light of sustainable development and the pressures exerted by consumers for green products and services. The study is based on 130 questionnaires administrated randomly to Romanian consumers. It mostly validates the hypothesis, as there is high acknowledgement of green consumption in Romanian, mostly by young respondents, however the actual behavior is hindered mostly because of the higher costs.

XII. Albu et al. (2011), through their rather theoretical approach argue for the adoption of social accounting in relation of social performance. The authors look at the increasing interest of such matters, proving data and examples of international bodies promoting social accounting.

XIII. The thirteenth paper in order of citations, authored by Aceleanu (2016) is more focused on the green consumption as a mean to support sustainable development of the agriculture sector. It presents secondary data on organic farming, yet it focuses more on the agricultural aspect of sustainable development then on CSR related aspects, being more a normative argument for green consumption.

XIV. Coca et al. (2013) focus on the retail sector in Romania, and the adoption of CSR principles by the major players in this sector represented by international companies that entered the market. Through 11 case studies, based on data presented on their web sites and other sources, the authors identify models that may shape the SR engagement of Romanian firms. The authors conclude that the retail sector is developing in Romania but at a smaller pace. From the perspective of their sustainability programs, there is a lower involvement also because of the lack of a more strict legislative frame.

VII.3.3. Synthetic analysis

In these 15 papers analyzed, 11 are research papers, while four are theoretical. From theoretical perspectives one presents also some secondary data regarding the accounting profession in CSR (Albu et al., 2011). Two of the theoretical papers are rather general considerations on the importance of ethics and responsibility in this context for public institutions, with a focus on Romanian health system (Frunza, 2011a; Frunza, 2011b). The last theoretical paper discusses the developments regarding CSR in Romania and Lithuania in the context of the global economic crisis (Zaharia and Grundey, 2011). The empirical papers reflect mostly the Romanian situation (Olaru et al., 2010; Hategan et al., 2018; Paraschiv et al., 2012; Olaru et al., 2011; Dobre et al., 2015; Badulescu et al. 2018; Popescu, 2017; Roman et al., 2015; Aceleanu, 2016; and Coca et al. 2013;). Solely one paper relies on a comparative perspective regarding attitudes of students from Romania and France towards business ethics (Bageac et al., 2011).

Regarding the theoretical traditions, it was interesting to find that most are divided between two *sustainability* - five papers (Paraschiv et al., 2012; Dobre et al., 2015; Roman et al., 2015; Aceleanu et al. 2016; and Coca et al. 2013), and *ethics* – also five papers: two general ethical considerations (Frunza, 2011a; Frunza, 2011b), one reflects CSR as a normative concept emphasizing the need of companies to react to social pressures (Zaharia and Grundey, 2011) and another two as general CSR theory (Badulescu et al. 2018 and Bageac et al., 2011). Two papers test a European excellence model and rely on the European framework also with an emphasis also on sustainability (Olaru et al., 2010; Olaru et al., 2011) and this group is completed by the paper looking at the adoption of CSR in the light of total quality management provision. Two papers are based on social performance as a

measure of social responsibility (Albu et al., 2011, Hategan et al. 2018). These results are presented graphically below (see Figure no. VII. 7.):

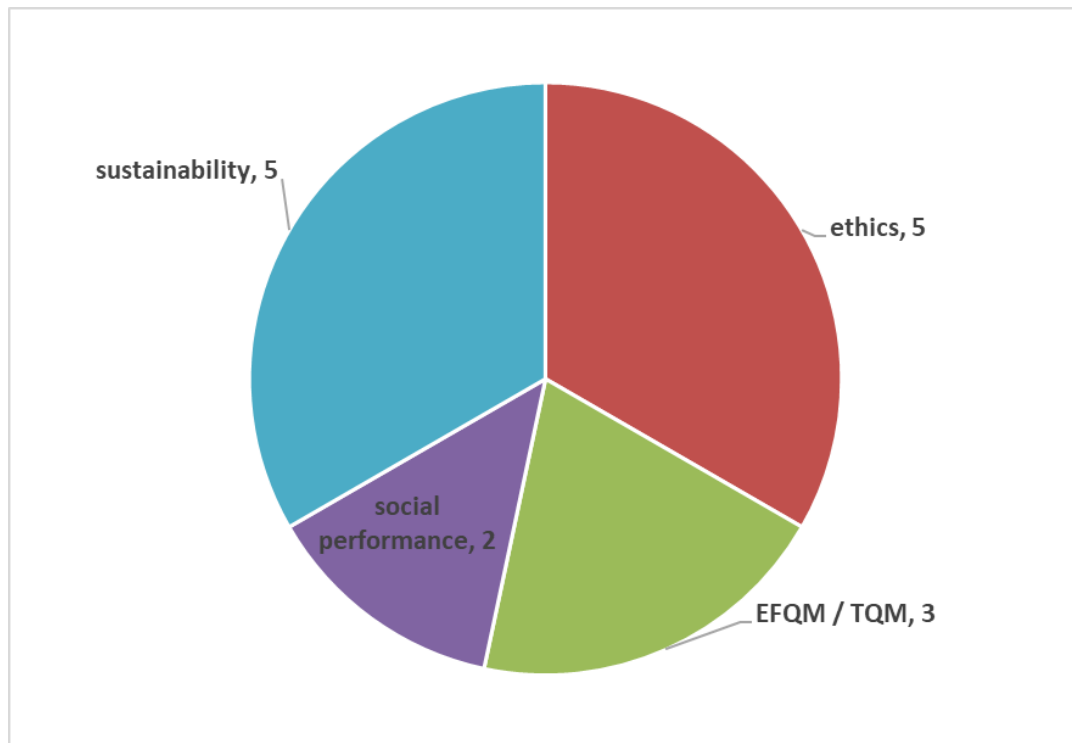


Figure no. VII. 7. Distribution of theoretical approaches used

Source: author's own processing

The research papers reflect either data take from financial reports (Dobre et al., 2015 – 30 companies; Hategan et al., 2018 – 53 companies) or use survey data with samples from 92 responses (Paraschiv et al., 2012) to 918 responses (Olaru et al., 2011). The samples are relevant for the groups they reflect – firms in specific fields of activity, firms in a specific geographical area, or specific groups such as students in specific field of study. The sample of 130 subjects in Roman et al. (2015) is not representative for the general public as consumers, the study aiming to assess the knowledge and behavior of green consumption in Romania. Solely four of these papers formulated explicit hypotheses tested in the research, the rest are explorative or descriptive (Bageac et al., 2011; Dobre et al., 2015; Badulescu et al. 2018 and Roman et al., 2015).

Regarding the focus of these papers there is a high diversity: some focus on large companies, on SMEs, but we also have mixed samples. Also, some focus on specific economic fields (liberal professions, accounting or farming) or other type of institutions (health public institutions). Two of the papers have a different focus, looking at individual attitudes of managers or of students. These results are also presented in the Figure no. VII. 8.

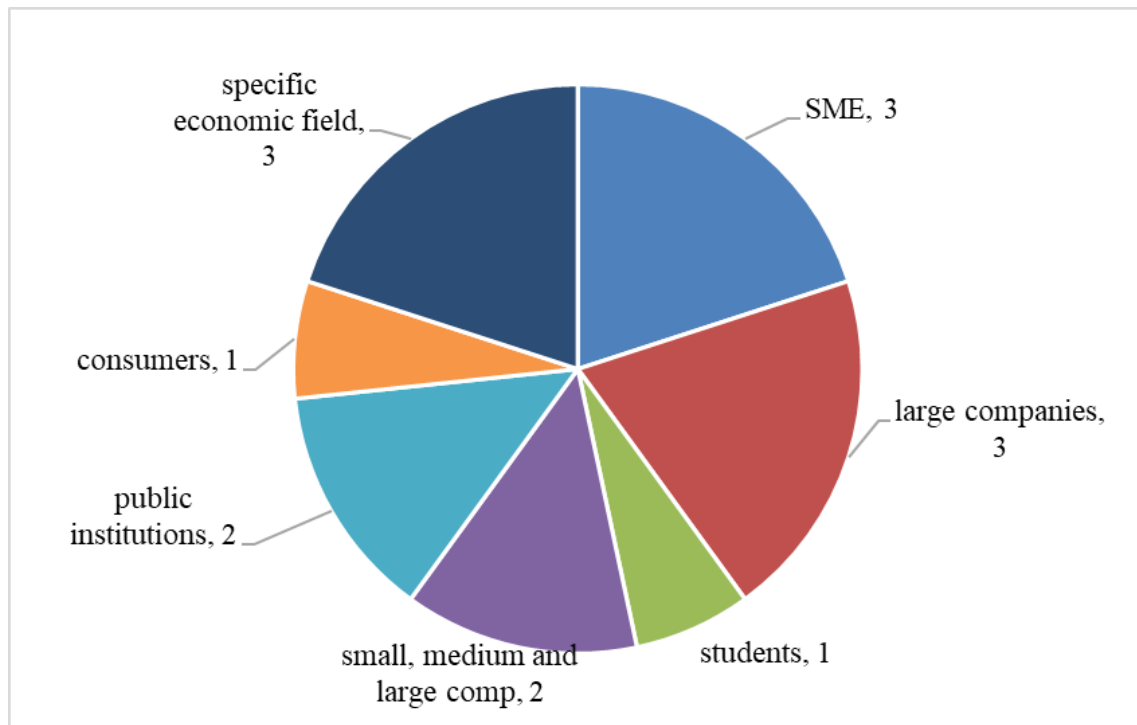


Figure no. VII. 8. Distribution of the 15 most cited papers based on their sample characteristics
Source: author's own processing

It is hard to synthesize the conclusions of such diverse papers in the field of CSR (listed in Table no. VII. 2.). Nevertheless, we can say that the general tone is rather optimistic, postulating progress of CSR or sustainability for Romanian companies and the general public (consumers or students). Though Romania has yet to overcome obstacles and reach international standards there is a real preoccupation for these aspects. As resulted from these studies, there is an interest towards environmental issues as well as personnel related issues. The awareness regarding social responsibility and green consumption and production is increasing both from business sectors as well as consumers and students. There is significant focus on SMEs, though the approaches are rather general, testing the European Foundation Quality Management (EFQM) model implementation in Romanian SMEs, also in the light of their social orientations and results.

Table no. VII. 2. List of top 15 papers in Web-of-Science with key words *Corporate Social Responsibility and Romania*, ordered by the number of citations in WoS

Responsible commercial activity of SMEs and specific values of sustainable development in terms of the European excellence model	<ul style="list-style-type: none"> •Olaru, M.; Dinu, V.; Stoleriu, G.; et al. •AMFITEATRU ECONOMIC, 12 (27), pp. 10-26, 2010 •Times cited: 80
Doing Well or Doing Good: The Relationship between Corporate Social Responsibility and Profit in Romanian Companies	<ul style="list-style-type: none"> •Hategan, C.; Sirghi, N.; Curea-Pitorac, R.-I.; Hategan, V. •SUSTAINABILITY 10(4), art. no. 1041, 2018 •Times cited: 49
Management Students' Attitudes Toward Business Ethics: A Comparison Between France and Romania	<ul style="list-style-type: none"> •Bageac, Daniel; Furrer, Olivier; Reynaud, Emmanuelle •JOURNAL OF BUSINESS ETHICS, 98 (3) pp. 391-406, 2011 •Times cited: 40
Social responsibility concerns of SMEs in Romania, from the perspective of the requirements of the EFQM European excellence mode	<ul style="list-style-type: none"> •Olaru, M.; Stoleriu, G.; Sandru, I. •AMFITEATRU ECONOMIC, 13(29), pp. 56-71, 2011 •Times cited: 33
Ethical responsibility and social responsibility of organizations involved in the public health system	<ul style="list-style-type: none"> •Frunza, S. •REVISTA DE CERCETARE SI INTERVENTIE SOCIALA, 32, pp. 155-171, 2011 •Times cited: 24
The Influence of Environmental and Social Performance on Financial Performance: Evidence from Romania's Listed Entities	<ul style="list-style-type: none"> •Dobre, E.; Stanila, G. O.; Brad, L. •SUSTAINABILITY, 7(3), pp. 2413-2553, 2015 •Times cited: 21
The Relationship between Firm Size and Age, and Its Social Responsibility Actions-Focus on a Developing Country (Romania)	<ul style="list-style-type: none"> •Badulescu, A.; Badulescu, D.; Saveanu, T.; Hatos, R. •SUSTAINABILITY, 10(3), art. No. 805, 2018 •Times cited: 20
Corporate social responsibility in the context of financial crisis: a comparison between Romania and Lithuania	<ul style="list-style-type: none"> •Zaharia, R. M.; Grundey, D. •AMFITEATRU ECONOMIC, 13(29), pp. 195-206, 2011 •Times cited: 20
The role of total quality management in developing the concept of social responsibility to protect public interest in associations of liberal professions	<ul style="list-style-type: none"> •Popescu, C. R. Gh. •AMFITEATRU ECONOMIC, 19 (11) pp. 1091-1106, 2017 •Times cited: 17
Profile of Green Consumers in Romania in Light of Sustainability Challenges and Opportunities	<ul style="list-style-type: none"> •Roman, T.; Bostan, I.; Manolica, A.; et al. •SUSTAINABILITY, 7(6), pp. 6394-6411, 2015 •Times cited: 17
The implications of corporate social responsibility on the accounting profession: the case of Romania	<ul style="list-style-type: none"> •Albu, N.; Albu, C. N.; Girbina, M. M.; et al. •AMFITEATRU ECONOMIC, 13(29), pp. 221-234, 2011 •Times cited: 17
Sustainability and Competitiveness of Romanian Farms through Organic Agriculture	<ul style="list-style-type: none"> •Aceleanu, M. I. •SUSTAINABILITY, 8(3) art. No. 245, 2016 •Times cited: 16
Towards a sustainable development of retailing in Romania	<ul style="list-style-type: none"> •Coca, V.; Dobrea, M.; Vasiliu, C. •AMFITEATRU ECONOMIC, 15 (SI 7) pp. 583-602, 2013 •Times cited: 15
On the need for a model of social responsibility and public action as an ethical base for adequate, ethical and efficient resource allocation in the public health system of Romania	<ul style="list-style-type: none"> •Frunza, S. •REVISTA DE CERCETARE SI INTERVENTIE SOCIALA, 33, pp. 178-196, 2011 •Times cited: 15

Source: own presentation of the papers extracted from Web of Science database, search criteria social responsibility and Romania, created on 02-03 of March 2021

In this section we investigated the most important papers in the field of CSR in Romania: top 15 papers from the Web-of Knowledge (Clarivate) data base. We consider that these most cited papers

guide the research in this field in Romania. As presented above, there is an emphasis on sustainability as theoretical frame for discussing CSR issues, most are empirical studies with large samples that postulate progress in the field of social responsibility in Romania.

Such an investigation of the literature must continue, including at least top 50 in the field in order to create a complete picture of the current knowledge in the field. Including more papers would also overcome the fact that only a few journals are present in this list so far.

The main limit of this approach is derived from the complex data base and its permanent update. Using the same search criteria, significantly different results are obtained under rather short period of time: two months. More, given the vast use of this concept at the intersection of many domains (from medical to engineering, broad social sciences or narrow topics such as communication) it is challenging to choose the only the relevant information for our study. If considering most of journal entries, even eliminating medical field, several of the most cited papers were still under medical topics. However, narrowing down the results to only economic journals, some articles were not identified, though these are found using other search engines. Consequently, in our approach we tried to be both selective in terms of the papers and journals considered, yet also include as many papers on our topic as possible, of course from the journals included in Web-of-Science. However, we consider that an extensive search and in-depth analysis on more papers published on our topic would be beneficial.

VII.3.4. Focus on SMEs

As our study focuses on small and medium enterprises, we also verified in the Web of Sciences the metrics for the occurrence in all fields of the terms: 'social responsibility', 'Romania' and 'SME'. This query conducted in October 2021, found 26 papers published in economic related fields and environmental fields. Out of these 19 were published in conference proceedings and 7 were articles published in journals. It is interesting to note that not all of the Romanian papers on social responsibility that had SMEs focus were identified under this search criteria.

In the following Figure no. VII 9, we present the analysis of the full records information on these papers in order to understand how this topic is presented in the scientific literature.

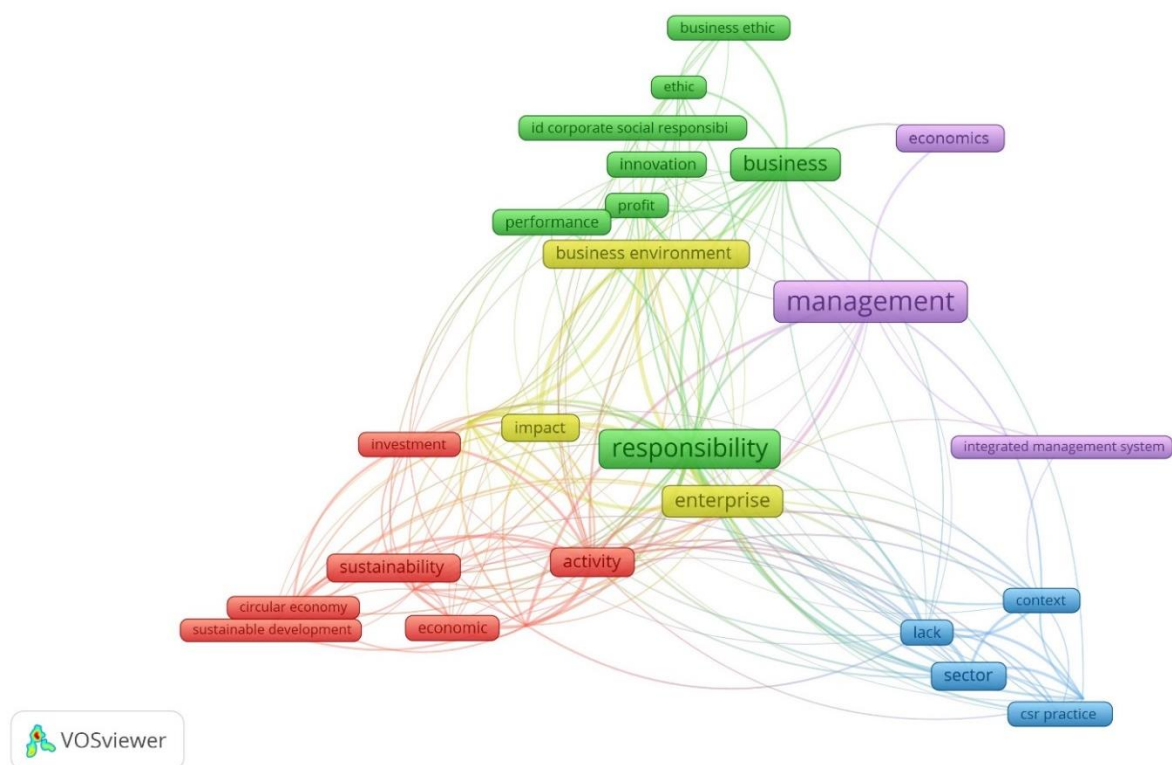


Figure no. VII. 9. Cluster analysis of papers in WoS on “Social Responsibility”, “Romania” and “SMEs”

Source: author’s own processing using WoS-Viewer.

In this analysis 5 clusters could be identified:

- The first set comprising by associations of words linked to sustainability: activity, circular economy, development, economic, information, investment, sustainability and sustainable development;
- The second cluster focusing on ethics: business, business ethic, ethic, corporate social responsibility, innovation, performance, profit and responsibility;
- The third group relates to CSR practices: context, CSR activity, CSR practice, lack and sector;
- The fourth cluster group approaches on business environment: business environment, enterprise, environment and impact; while
- The last cluster relates to management approaches: economics, integrated management systems, and management.

It is interesting that the keyword stakeholders did not come up in these studies, though the strategic management in which it can be included is present in the last cluster. Comparing these results with the same analysis on all papers we can say that the studies on Romanian SMEs involvement in social responsibility focus more on actions oriented towards sustainable development, and come from a managerial standpoint.

However, the fact that most papers on this topic were published in more recent years (6 of the 29 were published in the last 2 years), we consider that this sub-field is still taking shape and is strongly influenced by international trends. We expect that the number of publications in this field will increase greatly in the next years and more relevant findings would be thus possible to be analyzed.

VIII. Secondary analyses regarding CSR in Romanian SMEs

VIII.1. Romanian studies on CSR

In our previous chapter we presented the most prominent studies on Romanian CSR as published in reputable journals. As concluded, Romanian studies are either rather theoretical or describe managers' views on CSR issues. Moreover, these researches are often restricted both as a thematic and as sample size, the relevance of the data being consequently limited. We will resume in this section the conclusions of other studies available for Romania regarding the involvement in CSR.

As revealed by Obrad et al (2011) Romanian SMEs are opened at least to some aspects related to CSR: social protection, environmental issues and culture. This study is conducted on 15 socially responsible companies. Though it is often approached as a marketing tool, managers consider CSR important to disseminate the ethical values of the company, a tool to counteract possible conflicts with the community as well as a way of giving back to the community. However, the decisions regarding social responsibility actions are rarely based on diagnosis and in-depth information on the chosen areas. An important outcome of CSR as perceived by Romanian managers of SMEs is the positive image promoted by such companies. The obstacles in CSR implementation in Romanian SMEs as resulted from this study is the lack of knowledge in general as well as existence of trained personnel to deal with these aspects. This is accompanied with the lack of financial resources to be directed towards such actions.

Bibu, Năstase and Gligor (2010) present the opinions of 21 managers from non-profit and for-profit organizations. The study shows the interest for social actions of companies, although the main motivation is to create a positive image or as a PR tool. However, desirably we could observe, 84% of the respondents considered that the social involvement of the companies can help to revitalize Romania. Collaboration with NGOs is seen as a way to improve these actions. Also, most of the respondents were in favor of the volunteering of the employees as a form of CSR considering that it has both benefits for the employees and for the community. Although this research was conducted on an opportunistic sample (42% being persons from NGOs, 29% in the public sector, and only 14% from the private sector), the results indicate that the social actions of the companies are seen as possible mechanisms to improve the situation in the country. Another important result is the fact that volunteering is a form with great potential but so far little used and studied in the case of Romania.

The study of the CSR disclosure by Romanian SMEs was conducted by Iamandi and Constantin (2011). These authors conducted case studies on the data available online regarding the CSR profile of 15 SMEs. Their conclusion, highlights the great advancements in this field by several small businesses, revealing awareness regarding CSR. More, the authors propose a model for implementing CSR practices in SMES, including recommendations for more coherences between different areas of activity, documents, and continuity.

A strength in ethical values of managers and the interest for social responsibilities of businessmen is revealed also in the case of Romanian SMEs in an extensive study conducted in 2013. The work of Echevarria-Cruz et al. (2015) analyzed the ethical attitude of 417 managers of SMEs operating on Romania. These attest a high ethical orientation yet also a challenge in putting these values into practice when considering CSR.

Nevertheless, there are studies that attest the discrepancy between statements and actions when it comes to social responsibility (Ciuperca, 2011; Rosca 2011) and sometimes even between different statements (Baleanu et al. 2011). There are several factors that explain this discrepancy: the mimetics

that characterizes this field of activity (Baleanu et al., 2011, Ilies, 2011), the communist legacy (Ciuperca 2011); lack of information and knowledge (Rosca 2011). A specific factor influencing the Romanian context is derived by the post-communist context, as in the previous period actions that now fall under CSR and are voluntary by nature were mandatory under the pervious regime (Ciuperca 2011; Hatos and Stefanescu, 2017). Roșca (2011), based on a study of 50 companies in Romania, shows that managers prioritize environmental problems. However, the study of the environmental impact of the same firms reveals the lack of positive and concrete actions (packaging, waste management, etc.).

A complex recent study highlighted the barriers and facilitators in implementing CSR in Romanian SMEs, in the view of managers. Based on the study of 71 responses from managers of SMEs, Costanche et al. (2021) systematize the eight barriers and five facilitators, as identified from the literature and extracted a from focus group. The barriers include: limited financial and human resources, not discussed in the firm, lack of knowledge and capabilities regarding CSR involvement; while facilitators are grouped around: promoting positive image, reducing costs (environmental measures), necessity, or the personnel's conviction that it's the responsibility of all to protect the environment and the community, personnel retainment. The data revealed that the most prominent hinders are related to lack of financial and human resources, while such an investment is promoted by the personal values and beliefs of employees and also by the need to promote a positive image in the community. The study of the relationship between barriers and facilitators, allowed the authors to formulate more nuanced recommendations for the promotion of CSR in Romanian SMEs.

Regarding the impact of certain CSR actions in Romania, few studies were conducted. One exception is a study that evaluates the impact of media campaigns conducted by companies among students (Petrovici and Dobrescu, 2013). The authors demonstrate that their audiences retain and are cognitively influenced by the CSR profile of firms. However, neither the behavior nor the attitude towards the companies that promote them is measured. An extensive study on the attitudes of Romanian consumers regarding social responsibility showed that a mediating effect of the way in which the items for measuring perception regarding CSR are grouped is represented by the field of activity or industry (Moisescu and Gică, 2015). The way in which the 28 items of the scale for measuring the attitude towards CSR are grouped by types of stakeholders is different depending on the industry referred to.

Fewer studies on Romanian context reveal factors that shape this reality for SMEs. Some exceptions highlight the effect of age (Badulescu et. al., 2018), size (Badulescu et al., 2016) and the managerial value orientation (Saveanu, 2015)

VIII.2. Data from CSR Media study

One of the few Romanian studies on CSR is provided by a professional network aimed at promoting CSR in Romania hosted on www.csrmedia.ro. The same network hosts the Romanian CSR awards, the map of CSR enterprises and several other resources for practitioners. Starting with 2013, along with Ernst & Young Romania and Valoria Business Solutions, CSR Media conducted a study on enterprises operating in Romania, covering a great range of CSR related aspects. We will present the main results of the last of these studies (CSR Media, 2019) which presents comparative data, adding, where relevant, data from other years.

The Reports “The dynamic and perspective of CSR in Romania” (2017-2019) / “Realities and trends in CSR in Romania” (2013-2016) presents data collected from top management, executives and CSR related managers, from a wide range of economic sectors. The data was collected in seven consecutive years using the same instrument, yet the firm collecting the data as well as the title of the report changed in 2017. The sample is rather small for each edition, even 2015 which has the larger number of responses: 107 in 2019 and 2018, 117 in 2017, 95 in 2016, 311 in 2015, 113 in 2014 and 77 in 2013. In each year the results reported reflected the activities undertaken in the previous year. In all editions the number of firms that were involved in CSR is very high – around 95% - indicating that the sample consists of firms with good CSR knowledge and that are actively engaged in CSR actions. Most of the respondent enterprises are large companies, however there are around 45% small and medium enterprises in the samples, making the conclusions relevant for this analysis.

Within these companies each report notes a constant the increase of interest and investments in this field - the number of employees in departments that manage CSR increased slightly from 2.6 to 2.8, the number of companies having CSR budgets increased by 9%, though the budgets themselves are rather stagnant. Of the respondent companies, only 37% indicate as the source of the CSR budget the deductible expenses of the type of the 20% of the tax. In most cases, social involvement is achieved because it is part of the company's strategy, which makes it possible to see that representatives of some mature companies from the point of view of CSR participated in this study. The majority (92%) report these actions publicly. Most actions are carried out in the field of education, followed by the social one and then the environment, most often the projects having national impact. These actions are carried out in partnerships most often with NGOs but also with public institutions, assuming most often the donation and / or volunteering.

It is interesting to note the definitions given by practitioners to CSR are to be found between community involvement, sustainable business strategy and business ethics. There is high consistency between these definitions across all editions of the study. The responses from the 2018 edition are presented in Figure no. VIII.1.



Figure no. VIII. 1. Understandings of CSR by practitioners 2018 (Responses to the question: Which of the following options can best define CSR?)

Source: own analysis based on data from CSR Media, 2019

The motivations for CSR at the level of enterprises in the sample are also grouped around three categories: as part of the PR strategy, provides recognition and visibility, and is part of the sustainability strategy, as presented in Figure no. VIII.2.

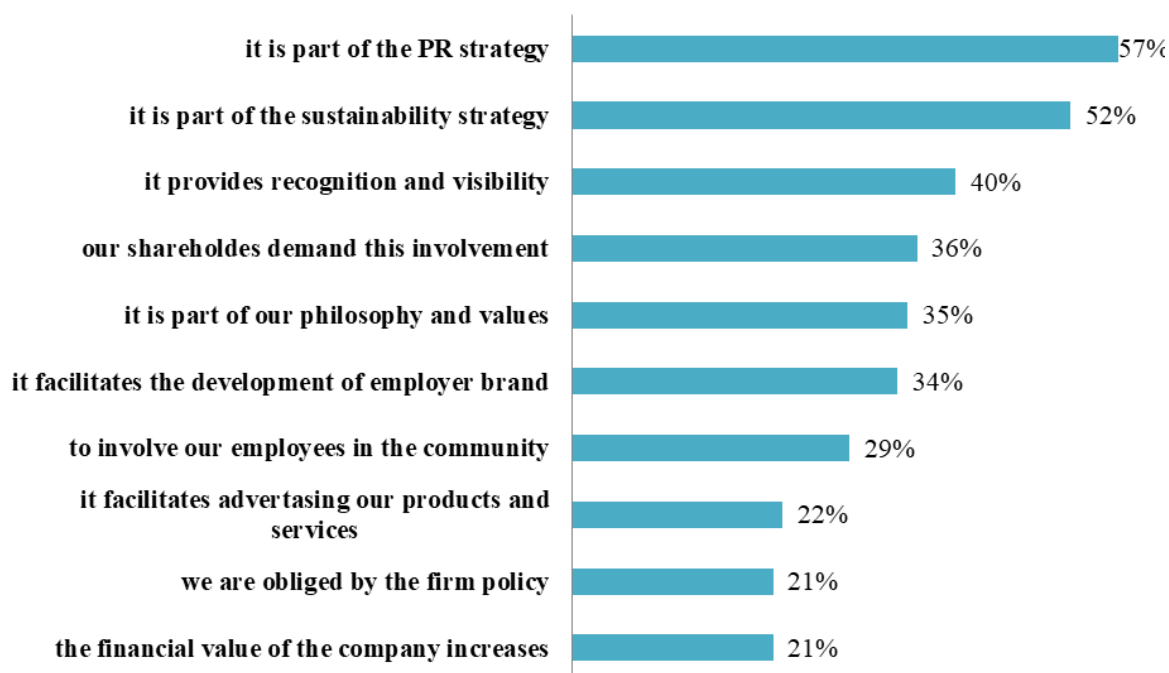


Figure no. VIII. 2. Incentives for CSR as perceived by practitioners 2018 (Responses to the question: Why does your company get involved in CSR?)

Source: own analysis based on data from CSR Media, 2019

These incentives for CSR changed in time, as it can be seen in Figure no. VIII. 3. However, in each edition the first two motivations were prevalent yet in different order. These responses are consistent with the fact that in many Romanian firms, CSR is dealt with by marketing or PR departments.

Looking more closely to the evolution of responses regarding the CSR strategic dimension, we can notice that CSR becomes more and more embedded in the sustainability strategies at the level of the firms almost as much as it is part of the PR strategy (also between 50% and 64 % in 2015). This may also be the effect of the development of sustainability strategies, less present in 2014, and also to a clearer distinction between the position of CSR as sustainability then PR.

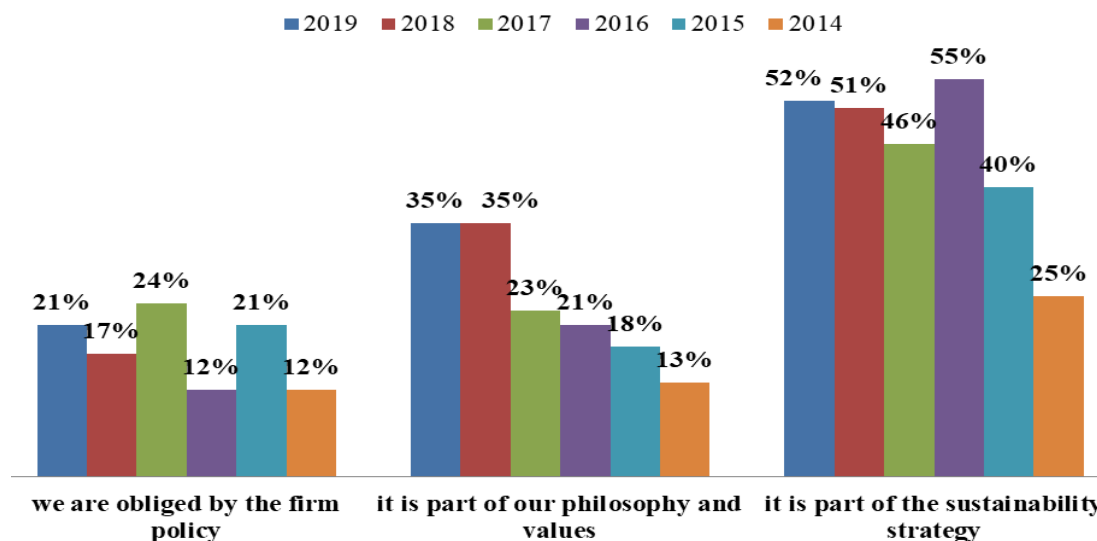


Figure no. VIII. 3. Incentives for CSR as perceived by practitioners 2014-2019 (Responses to the question: *Why does your company get involved in CSR?*)

Source: own processing based on data from CSR Media, 2014 - 2019

The CSR Media studies, analyze in more detail the level of formalization of CSR at the level of Romanian companies. As shown in figure no. VIII.4., there is a slow and steady increase in the formalization of CSR in specific strategies or policies. The exception is the 2015 edition, and we consider that this exception is important as it was the largest sample with the highest percentage of SMEs in the sample. This indicates that for SMEs the development of CSR strategies or policies is a slower process. Looking at the data from the last four editions (CSR Media, 2019; CSR Media 2018; CSR Media 2017; and CSR Media 2016) we also can see that even in large companies, it is an increasing percentage of companies that reply on the strategy or policy from the mother company, only 49% having their local strategy.

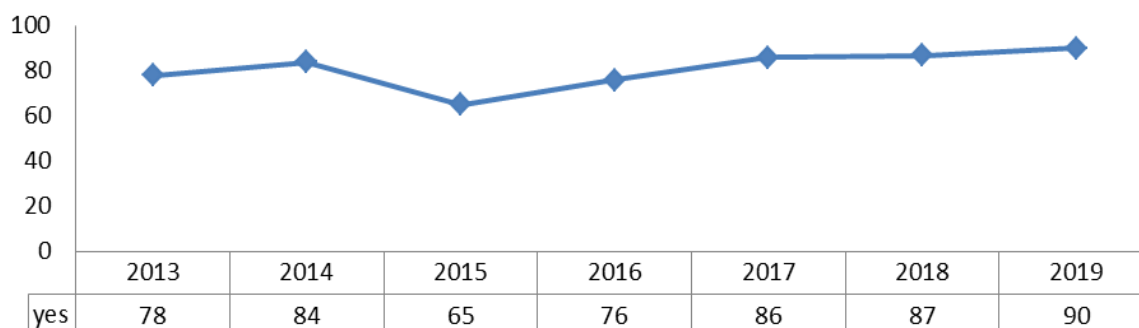


Figure no. VIII. 4. Evolution of formalization of CSR (Responses to the question: *Do you have a CSR strategy/policy?*)

Source: own processing based on data from CSR Media, 2013 – 2019

Most of the analyzed companies have an internal or external process for identifying the relevant CSR topics for CSR (72% according to the 2019 edition). Also, in most editions the investigated companies measure their impact in the community of the CSR actions: a notable exception is again the data from 2015 edition (with the largest sample and higher percentage of SMEs in the sample) where 55% do not measure their impact.

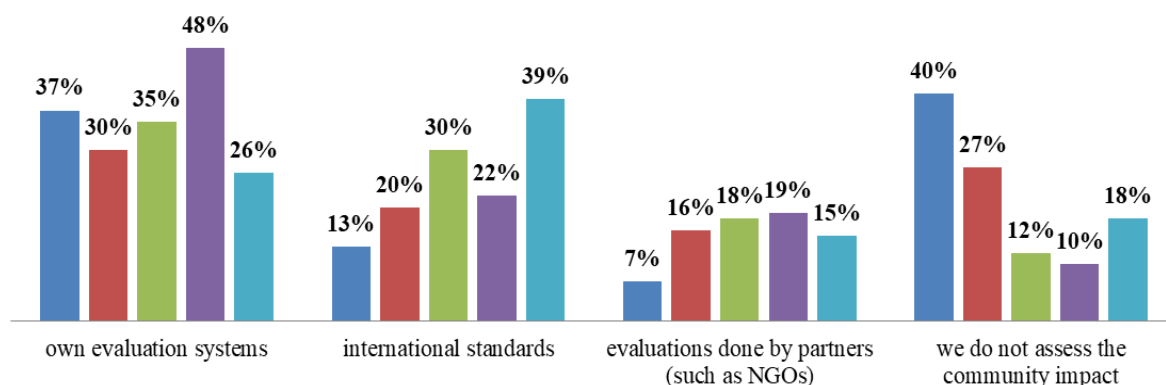


Figure no. VIII. 5. Measuring the impact of CSR (Responses to the question: Which are the criteria for analyzing the CSR impact?)

Source: own processing based on data from CSR Media, 2015 - 2019

Discussing the criteria used in the assessment of the impact of CSR, there is high variability of the answers between different editions of this study. However, if we take into consideration all the answers there can be noticed a prevalence of reliance on own evaluation systems. Nevertheless, in 2018 (CSR Media, 2019), the percentage of companies measuring impact based on international standards raised at 39%, suggesting a higher compliance and comparability of such assessment. The details are presented in Figure no. VIII.5 above.

Most of the CSR activities are organized in partnership with NGO's (98% according to the last edition) and 46% in collaboration with educational institutions. This result indicates a high involvement in education as a CSR filed. Fewer are the partnerships with medical institutions (26%) and public authorities (35%). Given the fact that the question had multiple answers it is possible that the sum of these exceed 100%.

Looking at the level of involvement, we can note that most firms implemented between 1 and 5 CSR projects, most at the national level (CSR Media 2019). The domains of CSR activities are presented in Figure no. VIII.6., and focus show a higher interest in education, social problems and environment.

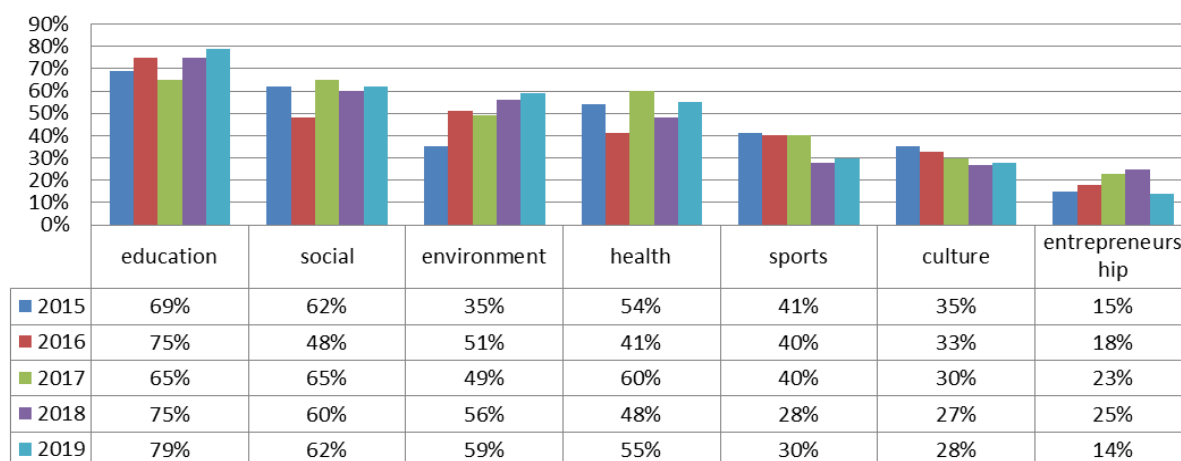


Figure no. VIII. 6. Domains of CSR (*Responses to the question: Which community sector were targeted for intervention?*)

Source: own processing based on data from CSR Media, 2015 - 2019

The budgets for CSR activities in 2018 are either in slight increase either at the same level in the last year. In 2018, 22% of these spend between 100.000 and 200.000 euro for these activities. Unfortunately, the data base was not available in order to calculate the mean and median for this information and the detailed presentation of these amounts on years is not so relevant. We will present in the Figure no. VIII.7., only the amounts spent on CSR projects from 2015 edition which is based on the largest sample, as we consider it is the most relevant.

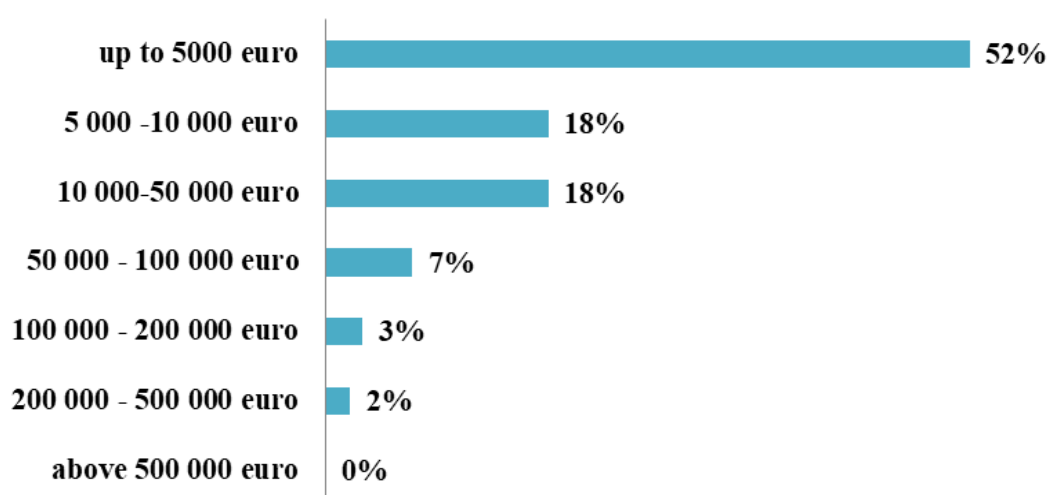


Figure no. VIII. 7. Budgets for CSR (*Responses to the question: What is the value for CSR budget?*)

Source: own processing based on data from CSR Media, 2015

In all years, the main budget line for CSR can be found in PR and Marketing departments. In 2018, solely 13% had distinct budgets for CSR departments.

Given the strong connection between CSR and PR and/or marketing, we expect a high visibility of CSR activities. Nonetheless, between 3 % (in 2018) and 27% (in 2014, CSR Media, 2019) do not communicate these results. There is a constant increase of providing visibility, with the preferred mean – social media, followed by press releases and own websites. The reports also highlight an increase in the use of specialized platforms in promoting CSR results. Annual reports are issued by around 30% of respondents from each year (CSR Media, 2019).

Some of these aspects are also studies with our own data collection instrument. However, as CSR Media study comprises of all type of firms, the results are hardly comparable with our own data.

IX. Realities of CSR in SMEs – quantitative analysis

IX.1 Research framework. Hypothesis

Based on the general theories on social responsibility outlined in the first and second chapter, on the conceptualization of social responsibility, and the presentation of measures and determinants of social responsibility outlined in chapter three we outline here the general frame of our research. Also based on the studies on CSR in SMEs, the analysis of the Romanian SME sector, and the analysis of the Romanian studies on CSR, we will formulate our research hypotheses.

In our study we define social responsibility as: “organizational actions and policies that take into account the expectations of stakeholders and the triple limit of economic, social and environmental performance” (Aguinis and Glavas, 2012: p. 933). Following this definition two main dimensions of SR will be analyzed: social responsibility actions, as well as policies, or strategic orientations of the SMEs. The actions are studied as lists of actions carried out by firms, also in relation to domains of involvement, money spent in each type of action. The list of actions chosen were selected from the scientific papers on SR in Romanian firms (Bibu et al. 2010). For the study of the policies / strategic orientation we employ a CSR strategic orientation scale, found also in the scientific literature as CSR scale Turker (2009). A similar set of items were validated as CSR scale on European countries by Maigan and Ferrel (1999, 2000 and 2011). This scale was previously tested and validated on Romanian sample (Badulescu et al. 2018; Saveanu et al. 2019).

Based on the evidences found in the literature we also added items related to level of formalization of CSR related aspects in SMEs (Baumann-Pauly et al. 2013), and information regarding communication or reporting, and decision making. More, data was collected also on motivations for engaging in social responsibility, attitudes of managers, and different information about the firms and the respondents.

In general studies on SR in SMEs postulate their lower level of formal engagement in CSR (Jenkins, 2006; Bocquet et al., 2013; Jamali et al., 2017; Bahta et al., 2020). More, in Romania it is argued in the literature that, while there is an increasing interest in social responsibility, the actual involvement in these actions is still limited (Ilies, 2011; Olaru et al., 2011; Băleanu et al, 2011). Our own previous study showed that 18% of SMEs registering profit offered donations or sponsorships according to the National Fiscal Administration in 2013 (Saveanu, 20115) Consequently, our first two hypotheses to be tested are:

H1: Less than 18% of the SMEs in our sample will carry out at least one CSR action.

More, regarding formalization of such actions (O'Connor et al., 2017) we expect that little attention is paid to formal inclusion of CSR aspects in strategic documents, and even more to the existence of a department or an employee dealing with these aspects.

H2: Less than 10% of the SMEs in our sample will present some form of formalization of social responsibility.

Regarding the fields of social actions, we found evidences that small and medium businesses are more inclined towards environmental protection and the ones related to employees (Olaru et al., 2011; CSR Media, 2019). Consequently, we would expect that:

H3: The domains of CSR actions undertaken by SMEs in our sample will be environmental protection, education and social/charity.

H4: The most frequent CSR action undertaken by SMEs in our sample will be related to employees.

As social responsibility of small and medium businesses in Romania is at an incremental stage of development (Olaru 2011, Băleanu, 2011), we expect that the decisions regarding such actions will be discretionary, at the level of management of the firms, with little attention to diagnosis and analyses on the needs of beneficiaries:

H5: The decisions making process regarding CSR will be based on managerial choices.

As knowledge regarding social responsibility is still limited among managers of SMEs, we would consider that the main motivation for engaging in such actions is derived by offering good publicity to the company. Most motivations are seen as external - most SMEs act socially as a response to external pressures (Baumann-Pauly et al. 2013). Consequently,

H6: The main motivations for engaging in social responsibility actions by the SMEs in our sample are external.

H7: The SMEs in our sample that undertake social responsibility actions, will advertise these actions on their websites.

As revealed in the literature, SMEs are highly shaped by owner-managers choices, and this is a driving factor in their social responsibility profile (Jenkins, 2006). Consequently, we expect that:

H8. There will be a significant correlation between the attitude of managers towards the role of businesses in providing social welfare and their propensity of social actions.

H9. There will be a significant correlation between the attitude of managers towards the role of businesses in providing social welfare and the score on the organizational CSR scale.

More, there are evidences that as the firm grows it will have more resources to direct towards social actions (Bocquet et al., 2013; Bădulescu et al., 2018). This growth is analyzed both in terms of size (turnover and number of employees) and age. Consequently, our hypotheses state:

H10. Larger SMEs in our sample will have higher scores on the organizational orientation towards CSR on the scale.

H11: Older SMEs in our sample will have higher scores on the organizational orientation towards CSR on the scale.

We would also expect coherence between strategic orientation and the actions carried out by SMEs, consequently,

H12: SMEs in our sample that undertake more social responsibility types of actions, will have a stronger organizational orientation towards CSR on the scale.

A higher level of formalization of CSR related aspects (O'Connor et al., 2017) is an indicator of interest towards such actions. Consequently, we would expect:

H13: SMEs in our sample with a higher degree of formalization of CSR are more likely to have higher scores on the organizational orientation towards CSR on the scale.

IX.2. Methodological framework

The data presented here was collected through questionnaires (online and paper based) in 2017. The instrument aimed at reflecting the profile of CSR activities undertaken by small and medium

enterprises in the western part of Romania. There were 109 answers recorded with the help of master students from University of Oradea, Faculty of Economics. The sample is opportunistic, as students collected the answers from firms with which they interact (work, family members or other connections). Partly the data presented here was also analyzed in Saveanu et al. (2021).

The sample is based on 109 SMEs: 58 are from Oradea, 9 from other towns in Bihor County, 23 are from other counties, while the rest from the sample are from rural areas in Bihor County. The sample is presented in the Table IX.1 below:

Table no. IX. 1. Description of the sample

	Mean	Median	St. dev.	Minimum	Maximum
Number of employees	19,7	8	32,614	1	188
Turnover (lei)	6939196,38	521128,00	20578917,47	10	130589375,00
Year of establishment	2005,75	2007	7,853	1991	2017

Source: authors' own processing

We employed SPSS for the statistical analysis. With this software we realized frequency and distribution analyses, scale computing, verifies the correlation between variables and scales, and tested the independence of samples using T-tests.

IX.3. Research results

IX. 3.1. CSR domains and types of actions

The most attractive domain for CSR activity is charity and environmental protection. Almost 50% of the firms carry activities within these domains. Education is on the third place as 37 firms are engaged in actions in this domain. These domains are also the ones revealed in the literature as most prominent in Romania, for both large and small firms. Fewer activities are carried out in culture and community development areas. In the latter it might be the lack of knowledge, yet in both the lack of opportunities in the field might cause this smaller propensity. The demands for charity support are more frequent than other domains or forms. Figure IX. 1. details these results.

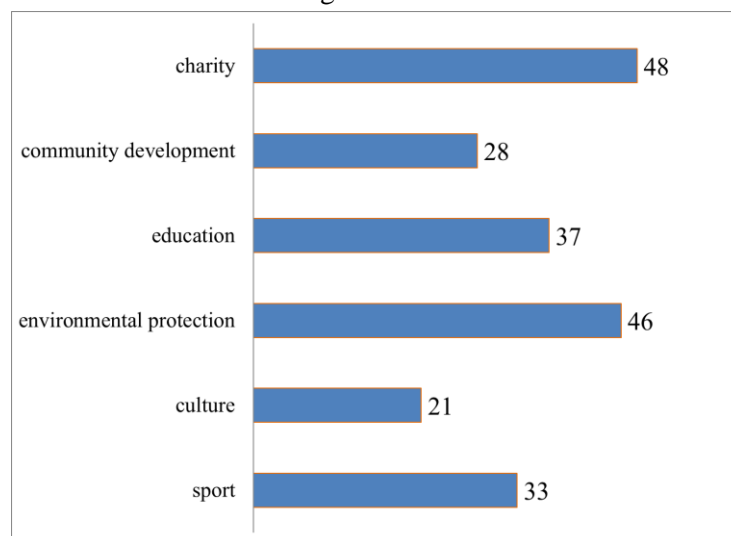


Figure no. IX. 1. *In the last 5 years, in which of the following domains did your firm undertake social responsibility actions (number of answers for yes).*

Source: authors' own processing

We also questioned about the concrete social responsibility actions undertook in the last year or in the last five years. The most prominent activity is giving financial support both in the last year and in the last 5 years. Another activity that was carried out by over a half of our respondents regards supplementary services for their own employees indicating a preference for primary stakeholders. The activities that are less organized by SMEs in our sample are “organizing courses for other people than their own employees” and social marketing campaigns. This may be the effect of both fewer opportunities as well as the lack of knowledge in the area.

Table no. IX. 2. *Which of the following actions were undertaken by your firm? (No. of responses for yes)*

<i>Social responsibility activities</i>	Yes, last 12 months	Yes, last 5 years
Donations or sponsorships	70	62
Involvement in social-community projects	31	27
Employee voluntary programs	24	23
Organizing social marketing campaigns	13	14
Promoting social causes	29	25
Organizing courses for other people than their own employees	26	19
Supplementary services for employees	60	53

Source: authors' own processing

Investigating further the involvement in different type of activities, we asked the firms in our sample to estimate the amount of money spent on these activities. As shown in the table no. IX. 3. below, in all activities they seem to spend between 225 and 2250 euros. Nonetheless in many cases they declare no money, which might indicate voluntary activities or services that could not be estimated in terms of financial investments. This is particularly the case for complementary programs for employees. However, as this questionnaire was self-administered, the responses might be affected either by desirability of answers leading to overreporting, either by disinterest which would lead to underreporting. For this reason, we did not further constructed scales and did not further investigate the relationship between these responses and the other related questions. We consider that, while the amount spent on different activities would be a better proxy for SMEs social involvement, a more reliable measure is the number of activities along with the CSR scale described further.

Table no. IX. 3. *What amount did you spent on the following actions undertaken by your firm? (No. of responses for yes)*

Count	none	Less than 225 euro	225 and 2250 euro	2250 and 11200 euro	above 11200 euro
Donations and sponsorship	16	9	47	4	1
Involvement in community development projects	27	2	12	2	1

Employee voluntary programs	21	5	6	2	0
Social marketing campaign	21	5	10	0	0
Supporting a social cause	20	6	6	2	0
Training for other people then its own employees	18	4	9	0	1
Complementary programs for employees	24	7	22	6	3

Source: authors' own processing

Based on the responses related to the type of activities undertook, we elaborated a summative scale, detailed in Figure no. IX.2. The scale reflects the number of social responsibility types of activities carried out by a firm. We assume the number activity types as a proxy for social responsibility: more types indicate a higher interest and engagement in CSR.

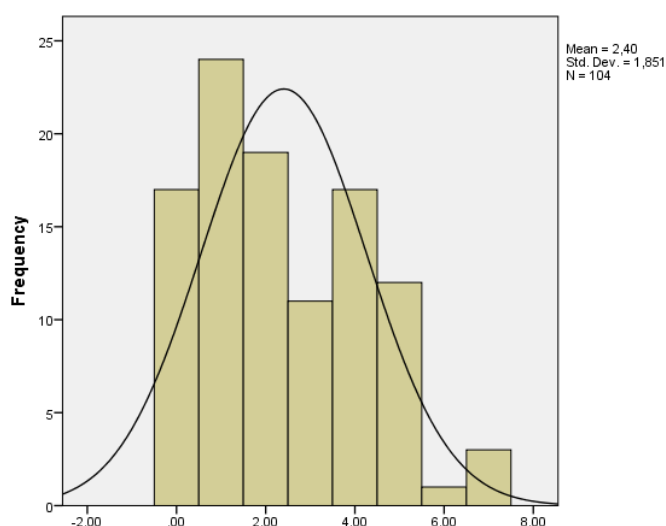


Figure no. IX. 2. *The summative scale of number of CSR activities.*

Source: authors' own processing

As presented, the average number of types of CSR activities undertook by the firms in our sample is a above two, however most of the respondents have only one type of activity. The mean value on this scale is 2,4 while the median is 2, and a standard deviation of 1,85. The scale is oriented to the left – towards lower numbers of CSR actions (skewness = 0,49 and kurtosis =-0,615). We present graphically the frequency of responses on this scale in the Figure IX.3. below.

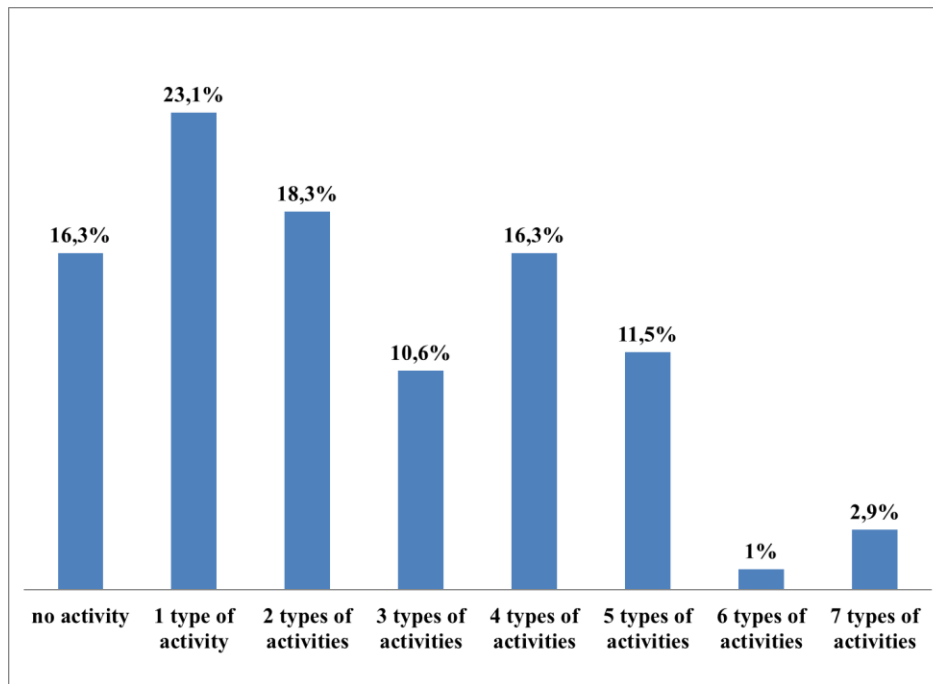


Figure no. IX. 3. Description of the scale of number of CSR activities

Source: authors' own processing

IX. 3.2. Opinions regarding the role of CSR

“As revealed in the scientific literature, a high impact on CSR involvement of firms is given by the value orientation of owner or manager. In this regard we asked our respondents to what extent they consider that collective welfare is the sole responsibility of governments, or that firms should be involved in providing the collective welfare. This value orientation is proven to have a high impact on the social involvement of the firms. Most respondents consider that businesses should be interested and involved in collective welfare – the average of 7,22 on a scale from 1 to 10, where 1 means that collective welfare is solely the responsibility of governments and 10 that welfare should be a priority for the business environment.” (Saveanu et al., 2021)

The attitude of managers is strongly connected with some types of social responsibility types of actions. This is to say that the managers of firms with involvement in these activities, are more likely to consider that firms should be involved in producing social welfare.

- Sponsorships and donations (yes: 7,55 average response on the scale; no: 6,67 average response) with $F=2,042$ ($t=2,063$, $df=62,9$).
- Involvement in community programs (yes: 8,42 average response on the scale; no: 6,81 average response) with $F=6,43$ ($t=3,98$, $df=101$).
- Promoting a social campaign (yes: 8,24 average response on the scale; no: 6,92 average response) with $F=2,796$ ($t=3,427$, $df=63,291$).

The activities related to volunteering of employees, social marketing campaigns, as well as training for external beneficiaries, and providing extra services for own employees- were not statistically significant in relation with the attitude of managers regarding the social impact of firms.

The attitude of managers is correlated with the summative scale of types of social actions with a Pearson correlation = 0.308 (sig=0,002) which confirms the strong influence of the owner/ manager in shaping the CSR actions of their firms.

The same positive correlation was confirmed between the attitude of managers regarding the role of businesses in providing social welfare and the scale of organizational CSR, with a Pearson correlation=0,245 (sig.=0,014).

However, the attitude of managers is not related to any of the perceived benefits of CSR, as we present in the table below (Table no. IX. 4).

Table no. IX. 4. Correlations between the role of business in proving social welfare and benefits of social responsibility?

		Role of business in providing social welfare	Solving community problems	Employee retention	A positive image in the community	Client retention	Obtaining financial profit
Role of business in providing social welfare	Pearson Correlation	1	,059	-,009	,016	,079	-,077
	Sig. (2-tailed)		,590	,939	,880	,476	,498
	N	108	87	83	86	83	79
Solving community problems	Pearson Correlation	0,059	1	,214	,516**	,015	,057
	Sig. (2-tailed)	0,590		,057	,000	,896	,626
	N	87	88	80	81	79	76
Employee retention	Pearson Correlation	-,009	,214	1	,415**	,426**	,312**
	Sig. (2-tailed)	,939	,057		,000	,000	,006
	N	83	80	83	80	80	75
A positive image in the community	Pearson Correlation	,016	,516**	,415**	1	,289*	,230*
	Sig. (2-tailed)	,880	,000	,000		,010	,045
	N	86	81	80	86	78	77
Client retention	Pearson Correlation	,079	,015	,426**	,289*	1	,730**
	Sig. (2-tailed)	,476	,896	,000	,010		,000
	N	83	79	80	78	83	75
Obtaining financial profit	Pearson Correlation	-,077	,057	,312**	,230*	,730**	1
	Sig. (2-tailed)	,498	,626	,006	,045	,000	
	N	79	76	75	77	75	79

Source: authors' own processing

IX. 3.3. Formalization of CSR in SMEs

In the development or adhesion to social responsibility in small and medium enterprises there are several steps that were highlighted in the literature (Baumann-Pauly et al. 2013; Panayiotou et al., 2009; O'Connor et al., 2017). Synthetically these refer to formalization of CSR related actions, the

creation of structures and the formal inclusion of social values and principles in official documents of the firms.

In our study we included three such elements: whether social responsibility is reflected in the profile of activities, whether social responsibility values or principles are formally referred to into official documents of the firm, and whether there is a department or an employee that specifically deals with social responsibility aspects. We can consider these as levels of formalization of social responsibility. As shown in Figure no. IX.4, most of the firms in our sample declare an incremental level of CSR formalization – there are some elements of social responsibility in the profile of the firm’s activities. Only a quarter of the firms in our sample formalize CSR in a specific department or employees that deal explicitly with social responsibility.

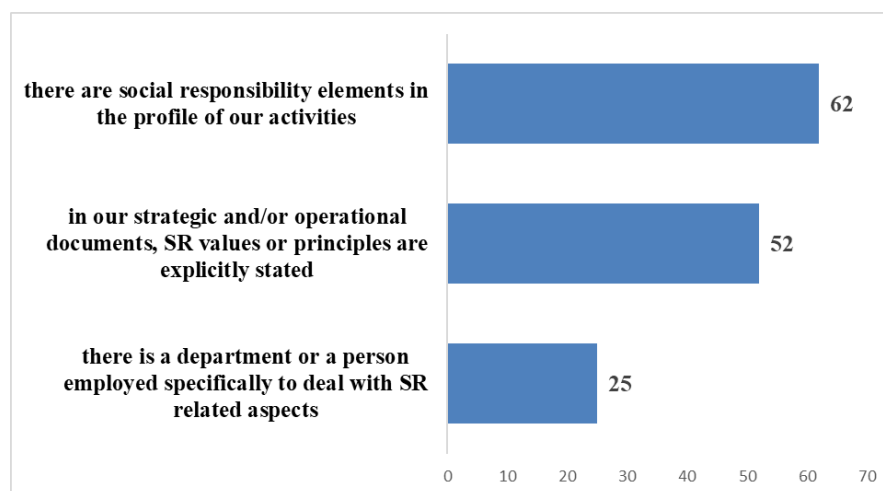


Figure no. IX. 4. Levels of formalization of social responsibility in SMEs.

Source: authors' own processing

Based on these responses we verified the possibility of construction of a formalization scale. Cronbach alpha for these three items related to the level of formalization of CSR in the firm is of 0.714, which is fit for constructing a scale regarding these aspects. Consequently, we constructed a mean scale as average of responses to all these three questions. The results are presented in Figure no. IX.5:

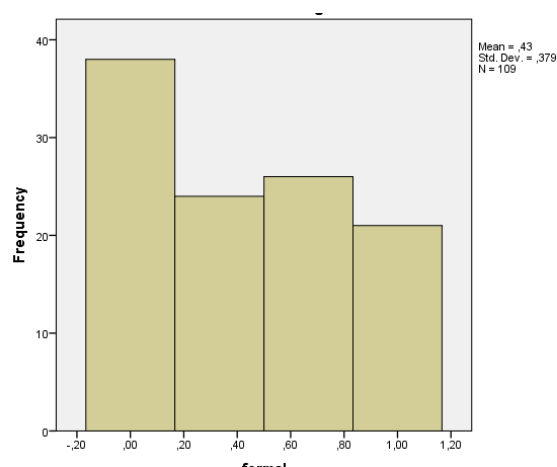


Figure no. IX. 5. Description of the scale of formalization of social responsibility in SMEs.

Source: authors' own processing

This scale is inclined to the left, as the level of formalization is yet rather low in the SMEs in our sample. This is also in line with findings regarding CSR in Romania, that often attest developments in this area, yet it is still in the early stages of implementation, both for large and smaller companies.

The level of formalization is correlated with the attitude of managers regarding the role of businesses in providing social welfare with Pearson correlation=0,195 (sig.=0,042). Also, the level of formalization is significantly correlated with the organizational CSR scale Pearson correlation=0,231 (sig.=0,020) and strongly correlated with the scale of type of CSR actions Pearson correlation=0,2478 (sig.=0,000).

IX. 3.4. Benefits of CSR involvement

In the analysis of social responsibilities undertaken by small and medium firms, it is important to consider the firms' reasons for such involvement. These are perceived, along with external pressures, main factors in modelling the socially responsible behavior of firms. It is expected that firms will act on those area that are directly linked with the benefits perceived for such behavior. In our study we offered some possible benefits, as derived from the scientific literature, to be assessed as impacts of CSR at the level of small firms, and the results are presented in Table no IX.5.

Table no. IX. 5. Benefits of social responsibility? (No. of responses)

<i>Which do you consider are the benefits of social responsibility?</i>	Very small	Small	Large	Very large
Solving community problems	16	30	32	10
Employee retention	8	8	50	17
A positive image in the community	11	11	49	14
Client retention	10	22	30	21
Obtaining financial profit	16	26	18	19

Source: authors' own processing

In the figure IX.6. below, we hierarchized the responses (scores calculated for each category) highlighting that employee retention and promoting a positive image in the community are the main benefits seen by our respondents. These would suggest rather extrinsic motivations for engaging in CSR.

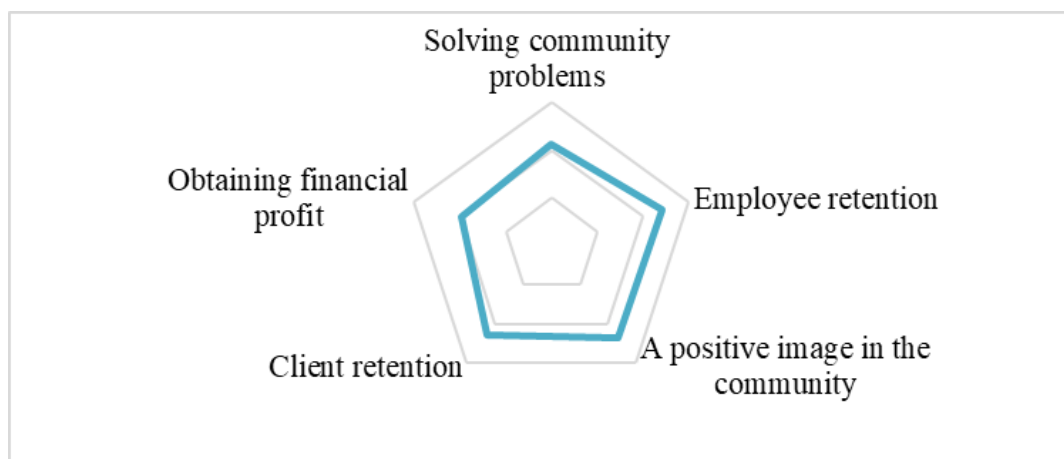


Figure no. IX. 6. Importance of different benefits for engaging in CSR

Source: authors' own processing

None of the benefits for CSR are correlated with the scale of number of types of CSR activities. Regarding the relationship with the perceived benefits of CSR and the organizational attitude scale, there could be highlighted solely one significant relationship, between this scale the benefit of obtaining a positive image in the community ($p=0,249$).

IX. 3.5. Visibility

We were also interested to see if firms that are socially engaged promote such activities publicly. For this we asked whether the firm has its own website and if on this website the social activities are promoted. As presented in figure no. IX.7., not all firm have a website – 56,1% of them do. Even more, most of them do not present information regarding CSR on their website. This would indicate that either companies are not interested in public image, or that they use other means to make their social responsibilities actions known.

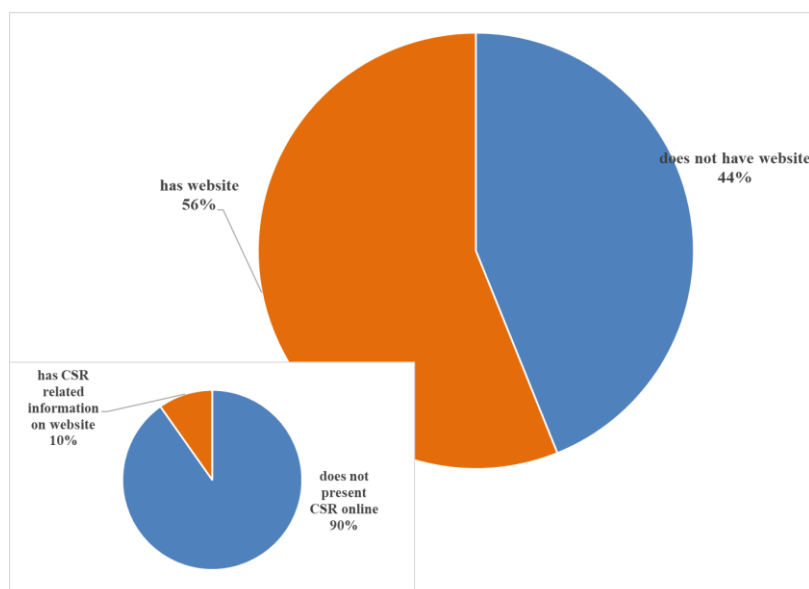


Figure no. IX. 7 Online visibility of CSR related aspects

Source: authors' own processing

IX. 3.6. Decision making regarding CSR

In line with the theory, smaller firms' decisions to have social responsibility actions, as well as the which actions to undertake relies on the manager. Rarely firms use expert diagnoses on social or environmental problems to decide which actions to carry out. In most cases they either choose from the requests received or simply the manager makes this choice somewhat discretionary.

Asking on how the firms choose the CSR related actions, the respondents were given three possible choices: we base our decisions on expert's' diagnoses on social and/or environmental issues, we choose from the requests received from beneficiaries, and the companies' manager chooses the areas in which we get involved. The percentage for each source of information in the decision making is presented in Figure no. IX. 8.

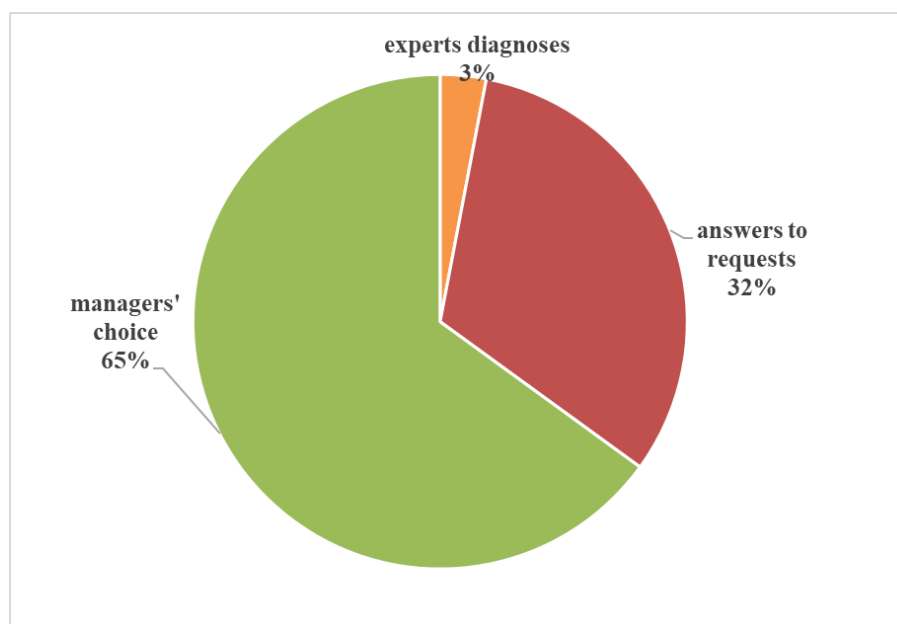


Figure no. IX. 8. Decision making regarding CSR

Source: authors' own processing

This finding confirms the main arguments in the literature that state that, especially when SMEs are concerned, there is a high impact of owner-managers involvement in such actions. This is to support the idea that not only the decision to get involved or not in such actions can be attributed to the managers, but also the forms of this involvement is mostly at their choice. This would lead us to explore the extent to which the social responsibility behavior of SMEs is modelled by external pressures, or may more attributed to the value orientations as well as the understandings of the community of the owner-managers.

IX.3.7. CSR Scale

The strategic approach and understanding of CSR were addressed through a scale for measuring CSR, translated and adapted from Turker (2009). A similar set of items were validated as CSR scale on European countries by Maigan and Ferrel (1999, 2000 and 2011). Similar scales were tested by Lindgreen et al. (2009) and Acar et al. (2001). This scale was previously tested and validated on Romanian sample (Badulescu et al. 2018; Saveanu et al. 2019). The 17 dichotomous items are presented in Table no. IX. 6.

Table no. IX. 6. Organizational CSR

Items on CSR scale	no	yes
	Count	Count
Our company participates in activities which aim to protect and improve the quality of the natural environment.	35	66
Our company makes investment to create a better life for future generations.	41	58
Our company implements special programs to minimize its negative impact on the natural environment.	52	45
Our company targets sustainable growth which considers future generations.	34	63
Our company supports nongovernmental organizations working in problematic areas.	59	39
Our company contributes to campaigns and projects that promote the well-being of the society.	62	35
Our company encourages its employees to participate in voluntarily activities.	44	53
Our company emphasizes the importance of its social responsibilities to the society.	47	49
Our company policies encourage the employees to develop their skills and careers.	25	72
The management of our company is primarily concerned with employees' needs and wants.	18	78
The managerial decisions related with the employees are usually fair.	12	85
Our company supports employees who want to acquire additional education.	22	75
Our company respects consumer rights beyond the legal requirements.	31	66
Our company provides full and accurate information about its products to its customers.	5	93
Customer satisfaction is highly important for our company.	2	96
Our company always pays its taxes on a regular and continuing basis.	6	91
Our company complies with legal regulations completely and promptly.	6	92

Source: authors' own processing

Based on these answers we have computed the cumulative scale of what we will call the *organizational attitude towards CSR scale* (Cronbach alpha = 0.789). The scale was computed as the counting values within cases at all items (as presented in Figure no. IX.9).

There is a positive correlation between the scale of types of social responsibility actions and the organizational attitudes towards CSR (Pearson coefficient=0,514, sig.=0.000) reinforcing the expected link between attitudes and action.

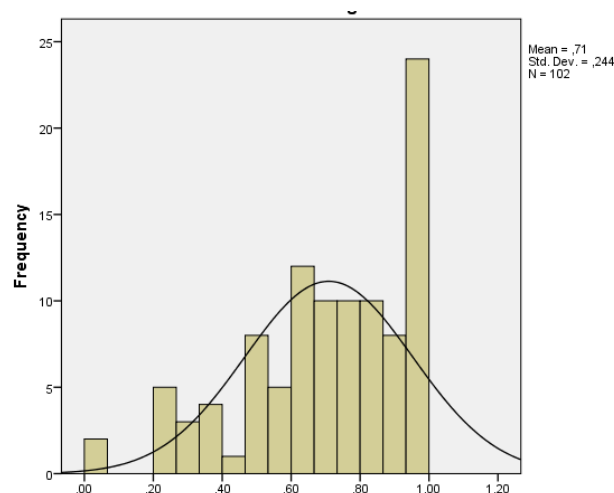


Figure no. IX. 9. Description of the organizational CSR scale.

Source: authors' own processing

The organizational CSR scale was analyzed in-depth in order to highlight the factors that promote this strategic approach from SME representatives. We developed a Linear Regression Model, in which, based on the literature findings we investigated the effect of some characteristics of the firm (size and age; Badulescu et al. 2018, Saveanu and Abrudan, 2015) along with the measure of their engagement (summative scale of types of actions organized) and the attitude of managers regarding the role of businesses in proving social welfare (Saveanu et al. 2019). The model explains 30% percent of the variance of the organizational CSR scale (R Square=0,304). The detailed model is presented in the Table no. IX.7. below.

Table no. IX. 7. Linear regression model for the dependent variable - Organizational CSR scale

	Unstandardized Coefficients		Standardize d Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	,121	6,131		,020	,984		
Number of employees	,000	,001	,041	,340	,735	,560	1,786
Turnover	9,516E-	,000	,002	,016	,987	,604	1,657
Year of establishment	,000	,003	,006	,058	,954	,848	1,180
Role of business in providing social welfare	,010	,013	,082	,810	,420	,798	1,254
Scale of types of CSR actions	,068	,014	,512	4,715	,000	,684	1,461
Level of formalization of CSR in the firm.	-,003	,071	-,004	-,036	,971	,695	1,438

Source: authors' own processing

In this model the scale on organizational CSR is explained by one variable – scale of the types of CSR actions. This indicates a strong link between actions and the strategic orientation of firms. None of the other variables regarding the size and age of the enterprise influence their strategic organizational approach of CSR related aspects. Surprisingly, the attitude of managers did not influence this scale of organizational CSR.

In the order to understand better the connections between these factors, a series of interviews were conducted with owners or managers of SMEs from Oradea, Bihor County, which will be presented in the following sections.

IX.4. Hypothesis validation

Within our empirical study we search for evidences that would validate the hypotheses formulated based on previous international and national studies on CSR in SMEs. Discussing these separately enables us to engage with the general studies on these topics, and contribute to the general knowledge regarding social responsibility of small and medium businesses.

The first hypotheses regarded the propensity of social involvement of SMEs, which is regarded as smaller compared to large companies. Especially in Romania, such involvement is seen less prominent in both large and small firms.

H1: Less than 18% of the SMEs in our sample will carry out at least one CSR action,

The first hypothesis can be refuted. Only 19% of the SMEs in our sample did not carry out any social responsibility action, resulting in a percentage of 89% firms that engaged in at least one such action. nevertheless, it is possible that our sample is not representative for the whole Romanian SME sector, as probably the response rate of firms with some interest in CSR responded was higher than that of firms with no such actions.

H2: Less than 10% of the SMEs in our sample will present some form of formalization of social responsibility.

The second hypotheses can also be refuted, as the level of formalization seems higher: 56% declare that there are SR elements in the profile of activity, 47% have SR values or principles in their strategic or operational documents, and 22% declare there is a department of person dealing with these aspects. Such results picture a rather optimistic image of SR in SMEs, yet these can not be generalized to all small and medium businesses, as mentioned in the comment regarding the first hypothesis.

H3: The domains of CSR actions undertaken by SMEs in our sample will be environmental protection, education and social/charity.

The third hypothesis can be partly validated: environmental protection and education (including employees) are the second and third domain, after charity. However, we must mention that charity was not analyzed as a distinct domain in several studies published: in Obrad et al. 2011 it was not presented at all, while in the CSR Media study we could find social domain instead. Consequently, while the order of these most prominent domains of CSR action may vary, the same stay as the most attractive to SMEs.

H4: The most frequent CSR action undertaken by SMEs in our sample will be related to employees.

The third hypothesis, formulated based on Obrad et al., 2011, is refuted by our data. The most frequent action is giving money through donations and sponsorship. This type of action was not analyzed in the Obrad et al. 2011 EFQM frame. Our data however proved that, by far, the most frequent action of is "corporate giving", considered as a proxy for CSR by other Romanian authors (Hategan and Curea- Pitorac, 2017).

H5: The decisions making process regarding CSR will be based on managerial choices.

The fifth hypothesis was validated by our data – the decisions regarding social actions is strongly attributed to the managers' choice. In most cases it is directly the managers' choice, and in another 32% of the cases the choice of social responsibility action is a response to external requests - mostly the decision to answer such requests are also at the managerial discretion. This result is linked both to the high incidence of owner-managers is shaping CSR in SMEs, and also to the low level of formalization of such actions to the level of SMEs.

H6: The main motivations for engaging in social responsibility actions by the SMEs in our sample are external.

The sixth hypothesis, regarding the main motivations for CSR actions, is also validated. The motivations are rather external, the strongest is to create a positive image in the community, followed by retention of employees. These responsive approaches towards CSR are in line with theoretical studies on social responsibility of small businesses – most small businesses take up such actions first as a response to external pressures and in time they embed these in a strategic approach.

H7: The SMEs in our sample that undertake social responsibility actions, will advertise these actions on their websites.

However, the seventh hypothesis is refuted: even firms that have websites and undertake social actions, they do not put such information on their websites. This was also investigated as one of the main impeach on CSR was that firms do such actions only to gain public approval and not for intrinsic desire to contribute to solving social or environmental problems (Banerjee, 2007). However, in our sample the opposite could be found. This topic will be further investigated through the interviews and the second data collection.

H8. There will be a significant correlation between the attitude of managers towards the role of businesses in providing social welfare and their propensity of social actions.

This hypothesis is validated by our data: the number of types of social actions is correlated with the attitude of managers regarding the role of businesses in providing social welfare. More, these attitude is related to different forms of social actions: sponsorships and donations, involvement in community programs and social marketing. This result validates the more theoretical discussion regarding the key role of owner-manager in shaping social responsibility at the level of SMEs in general (Jenkins, 2006). We can conclude that, while in Romania there may be different external pressures on managers, it is still their understating of the businesses responsibilities in the society that shape CSR actions. It is important to note that this variable, when included in the linear regression model did not gave a significant contribution in explaining the organizational CSR scale.

H9. There will be a significant correlation between the attitude of managers towards the role of businesses in providing social welfare and the score on the organizational CSR scale.

The organizational CSR scale measured the orientations of SMEs towards different stakeholders (Turker, 2009). There is a significant correlation between this scale and the attitude of managers regarding businesses responsibilities, thus validating the hypothesis. This is a significant contribution, along with the discussion on the previous hypothesis. However, in the linear regression model, this factor proved insignificant in the explanation of variance of this organizational CSR scale. We consider this hypothesis as partially validated.

H10: Larger SMEs in our sample will have higher scores on the organizational orientation towards CSR on the scale.

In testing the determinants of stronger orientation towards CSR, we tested hypotheses regarding the impact of firm size and age (Badulescu et al., 2018). However, on this sample there is no significant correlation between turnover as well as between number of employees and the organizational CSR scale, thus our hypothesis is refuted. Also in the linear regression model, these measures of the size of the firm proved insignificant in the modelling the organizational orientation scale. This suggests that further analyses are needed to validate or infirm this hypothesis.

H11: Older SMEs in our sample will have higher scores on the organizational orientation towards CSR on the scale.

Another factor studied in the explanation of the organizational scale was the age of the firm (Badulescu et al., 2018) which also proved as insignificant on this sample, both studies through correlation and in the regression model. Consequently, this hypothesis is rejected by our data,

H12: SMEs in our sample that undertake more social responsibility types of actions, will have a stronger organizational orientation towards CSR on the scale.

This hypothesis on factors explaining the organizational CSR scale was validated. In our linear regression model it was the only significant variable. This finding is an argument that for the Romanian SMEs the development strategic CSR is under development. The earlier stages, undertaking CSR actions is still at best at compliance level (Baumann-Pauly et al., 2013) and is rather respondent then strategic (Boucquet et al., 2013). Those firms that organize more types of social actions are the ones that are more likely to have higher scores on the organizational CSR scale, displaying a better embeddedness of social aspects in daily operations.

H13: SMEs in our sample with a higher degree of formalization of CSR are more likely to have higher scores on the organizational orientation towards CSR on the scale.

The thirteenth hypothesis was validated through the significant correlation between the two scales: level of formalization and the organizational CSR scale. This signifies that firms tend to have a more committed attitude towards CSR and involve in more types of actions and also include these aspects in strategies and daily operations of the firm. However, in the regression model this variable did not have a significant contribution. Thus, we can partially validate this hypothesis.

These findings raise important questions for future research. The organizational CSR scale is explained mainly by the propensity of social action types (the scale of type of social actions carried out). However, the latter is explained by other factors - the managers attitude towards the role of the business sector to provide social welfare and the level of formalization.

This suggests that in the case of small and medium enterprises there is an interest and orientation towards social responsibility actions (especially donating money to support different organizations or individuals), however most of them lack, yet, an organizational orientation towards CSR. Consequently, it seems that firms, when they are managed by people who consider it is also businesses responsibility to promote social welfare, start getting involved in social actions. In time they include also orientations towards social responsibility in their policies and daily operations, and thus score higher on the organizational CSR scale. This may indicate that measuring the number of types of social actions undertaken by SMEs is a good indicator of their social responsibility

engagement, one closer to their level of CSR maturity than the CSR scale. Based on this conclusion we refined the list of CSR actions, in our second wave of data collection, by including also environmental protection related aspects.

Given the importance of managerial attitudes in shaping CSR at the level of firms, besides the interview conducted to clarify their understating towards social responsibility, we also included more questions related to these aspects in the second questionnaire.

More, given the invalidation of our hypothesis regarding visibility of CSR, more questions regarding communication of social responsibility actions and results were included in this second questionnaire.

It was our initial objective to rediscuss the hypothesis based on this second wave of data collected in 2021, however, as presented in chapter XI, the number of responses was too small to allow hypothesis testing and discussion.

X. Qualitative analysis regarding CSR in SMEs

X.1. Introduction and methodological aspects

Within the study of CSR in SMEs, a series of opened interviews were conducted. This was aimed at highlighting the understandings of social responsibility of small business at local level, as recommended by the literature (Jenkins, 2006; Morsing and Spence, 2019; Bahta et al., 2020). It was revealed in the analysis of the particularities of social responsibility in SMEs, that, while often SMEs have fewer resources to dedicate to social responsibility actions, they are often closer to the communities and find more straightforward means to help solving community problems. More, the role of the owner-manager is determinant in shaping the level and the form of social involvement of SMEs (Mousiolis et al. 2015; Spence, 2016; Jamali et al., 2017; Bocquet et al., 2013 and 2019; Morillo and Lozano, 2006; Badulescu et al. 2016; Morsing and Perrini, 2009). Consequently, with these interviews we aimed at highlighting the understating of CSR at the level of small and medium firms in Oradea and also identify forms of involvement existent in the local community.

This section is based on the responses of 10 owner-managers of small enterprises from Oradea-Romania. It was our aim to discuss with both firms that engage in CSR and those who display no such activity. The aim was to assess the views of social responsibility related aspects from SMEs representatives. The domains represented in our interviews are from many domains: horeca, medical and real estate. We employed the Nvivo software for qualitative data analysis in order to create the clusters of topics as well as the inter-citation maps.

The discussion was opened, guided on three main topics:

- Characteristics of the interviewee the firms;
- The position of the firm in the community / the community of the firms;
- Social responsibility of small and medium enterprises.

Within these topics, some key elements were highlighted:

- What is social responsibility for our respondents?
- Which of the theoretical approaches are closer to the respondents' understandings: Carroll's pyramid (1979), stakeholder theory or other?
- How do owners-managers see their firms' position and relationship with the community? Is CSR shaped by this?
- What are the actions that are covered by CSR, both actions carried out by them, or seen and valued at other firms?
- How do they see the relation between large and small companies regarding CSR?

Our report will be structured on these key elements. We analyze the answers received in the light of providing a better picture of how CSR is understood in the every-day life of firms in Oradea, Bihor County, Romania. More, the answers were used to improve the questions for the quantitative analysis that will provide more insights on CSR at the level of SMEs. The classification of answers, the lists provided in this report are the own contribution of the author. We chose to keep most of the relevant answer for each category identified, in order to maintain a detailed picture of the understandings of CSR, the relationship between firms and community and all other related aspects.

X.2. Findings

X.2.1. What is social responsibility for owner-managers in Oradea?

Definitions

When asked in general what they understand of the concept of social responsibility, several of our subjects were reluctant. They expected us to give a definition and rather comment on that. Some even plainly admit that they do not know what to answer. However, when let to say what-ever comes to their mind, the responses were diverse and particularly relevant for our study. Some interviewees focused on directions of actions, or gave some examples of actions that will be synthetized in a separate subsection. Other responses focused on motivations related to their involved in CSR, even if this question was not addressed.

Most understandings referred to – “*doing business correctly, to one’s best abilities, in order to satisfy their clients and have good relations with employees*” (Saveanu et al. 2021). Under this rather broad understating, several dimensions are highlighted, as extracted by the authors of this book from the discussions with owner-managers. We will give extracts from the interviews on each dimension identified in the responses received. These separate definitions or dimensions of CSR will be presented with the examples and definitions given by our subjects, using their own words. Based on these responses we could draw a conceptual map and discuss the meanings provided by owner managers in the light of the general theoretical traditions identified in the literature on the topic of corporate social responsibility, both at large and small companies.

(1) Doing business to one’s best ability:

I'm just doing my job well and I say it as it is. (GV, female, beauty sector)

Well, if we say so, to be fair with what it offers customers. That's the most important thing. I mean, it's hard to define what social responsibility means. In my opinion, it means doing your job well, the way you want to be served. More, do not have problems with employees, pay taxes to the state. (DC, male, auto)

(2) Being fair:

On the other hand, I am very fair with taxes. (GV, female, IT)

First of all, to be fair, to pay their taxes correctly and on time, to try to engage as many local staff as possible. So this is already a functioning company. (DD, male, IT)

(3) Being sustainable – present in the community for a long period of time

Then have a long-term activity. (...) That's why we tried to be consistent and transparent. (DD, male, IT)

(4) Giving back to the community:

social responsibility presupposes that you, as an entrepreneur, as a company, return to the community a part of what you do as a profit, of what you achieved. This means that when there are local needs around you, you can get your hands on ... either money or things ... to help that or those cases. (RS, male, food industry).

paying your taxes, giving something back, (...) become more visible and the community can help you promote your business or find customers. (DD, male, IT).

It's about the power of example: the more people involved in CSR actions, the more beautiful, cohesive, and richer the community will be. (RS, male, food industry)
Many want to feel more integrated with the community, that they are part of something. He's looking for an extra reason to work there. (DD, male, IT).

(5) Marketing tool

But between an SME you have a social involvement, maybe even of the owner, or of the shareholders who, in addition to being socially involved, actually have a marketing purpose. In the end, people need to know you, because I don't go to the client's house to sell him something, but the client has to come to me. (VD, male, medical sector)
socially responsible!? I do not know what to say! It makes me think of the involvement of SMEs in public life. (AT, male, real-estate)
if you have an advertisement you become more visible and the community can help you promote your business or find customers. (DD, male, IT)
Not that they feel it, but they want to show that they can (RS, male, food industry).
I think there are two reasons and ways to get involved. The first is that I feel like it's okay to do it and I can afford it. And second - for marketing. Point. Or combined, because in the end they can be combined. (PO, male, food industry)

(6) Enhance relation with stakeholders (customers and employees):

The main motto is that the customer must be satisfied. (DP, female, IT and logistics)
I don't know if that goes in, but employee benefits are just as important as customers. (OM, male, IT)
People who come to work here come with pleasure; the atmosphere is very good... I think that can mean a small part of what social responsibility means. (PO, male, food industry)

(7) solving community problems

The impact of CSR is very important. That is why I very rarely support charities that are for medical interventions. Although I believe in them and I am sorry for those people. Any of us could be in their shoes. But I want to support things that I think have an impact on more people. (VS, male, real-estate and human resources)

Based on these responses we draw a conceptual map of practitioners' understandings of social responsibility concept, presented in Figure no. X.1.



Figure no. X. 1. *Conceptual map of social responsibility as understood by owner-managers of SMEs*
 Source: authors' own processing

This map is based solely on the interviews. It is however an interesting finding that we can match these responses with the general theoretical frame. Some aspects mentioned refer to the ethical responsibilities supporting the pyramidal model. Other reflect the interest for stakeholders supporting also this theoretical tradition. The main focus is on clients and employees, and less to the secondary stakeholders. Also the reference to solving community problems can be linked with the sustainable development theoretical framework. These responses were discussed in more detail in Saveanu et al. (2021).

We consider these results important in the way CSR research is conducted in SMEs. The main theoretical traditions are supported and thus these prove relevant in shaping and interpreting this reality at the level of SMEs. While some studies argued for more specific instruments in measuring CSR in SMEs, we found evidence that while the concrete measures need to be adapted, the theoretical frame is supported by the understating Romanian owner-managers have about this phenomenon.

One answer was interesting as emphasized the context and the effect of social responsibility actions:

For me, it is nonsense to define social responsibility. If you give someone a glass of water you can define it as social responsibility. If he doesn't take any steps to get his glass of water - it's no longer a social responsibility. (DC, male, auto)

This response makes the list of actions in which SME representatives get engaged in even more relevant, as not the definitions are important but the actions themselves.

Examples of CSR activities

Most of the responses on what CSR is, comprised examples of actions undertaken. We enumerate these in this section. One important conclusion was that most of the actions are chosen based on expertise (what the owner-manager knows) and interests (is interested in), and not so much on the domain of activity of the firms.

The ones I have personally been involved in are the ones I am passionate about and feel I need to add value to. (VS, male, real-estate and human resources)

That's what I like and that's what I do (courses). For example, I am not passionate about planting trees. I go to the mountains, I care a lot about nature conservation, but I'm not the type to go to something like that. Instead, when it comes to health education, I will always be there. I like it and I also have the necessary skills. (VD, male, medical sector)

it seemed to me that my skills matched what the program wanted to accomplish. Then I saw my skills as a complementary resource to what already existed. (VS, male, real-estate and human resources).

Lists of actions:

(1) Donations:

[donations] to some activities with the young people there (...) Supports children with disabilities. I went where I knew, we trust that they are used ok, it was at hand. (AT, male, real-estate)

I participated both with financial resources and with my effective involvement. (VS, male, real-estate and human resources)

We also have a collaborator who has a foundation. And he tells us - here I need there, that case, if we can help. Then they take care and usually tell us what they do and send us pictures we are informed. (DP, female, IT and logistics)

There are annual programs that we have sponsored from 500 lei to several thousand lei. (VS, male, real-estate and human resources)

The identification of CSR with donations is evident in a response that suggests that donating money would be the main social responsibility actions:

That's about the limit we stopped at. So we didn't have donations, we didn't get involved in this part. (OM, male, IT)

- (2) Volunteering: giving time and effort for different actions is one example of CSR that came up often in our discussions. This type of involvement is interesting mainly because it is often a form of community participation on behalf of the owner manager then CSR of a SME. In their words, these two are closely connected, their own contribution to the development of the community/society is seen as equally relevant as individual community participation or as the social responsibility of their firms. This finding supports the theories that the owner-manager has a strong influence of the profile of CSR activities of the firm. At some level they get involved directly, while sometimes they organize activities with their firms – for them it is the same.

I participated both with financial resources and with my effective involvement. (VS, male, real-estate and human resources)

I had a child support activity at the center in Cighid. I didn't make a fuss. It was such a spontaneous thing. I mean, it wasn't for promotion. Now, of course, the products were from the company: they had a bakery, they had the logistics and they took the products there. I mean, we did an action, but we didn't promote it, especially for us. The impact for ... for them was major that I helped them with holiday products and it was a shock. But it was also an impact for us that we felt good as people. (AT, male, real-estate)*

* villages in Bihor County, Western part of Romania.

the implementation of dual education system for which I only volunteered for 3 years. (DC, male, auto)

2 weeks ago, I had a campaign in which they went and donated blood. (DP, female, IT and logistics)

- (3) *Educational programs (volunteering):* in two explicit cases, managers involve in CSR actions voluntarily by participating in different educational programs in their area of expertise. They teach people (young and adults) in their field: entrepreneurship and financial education, as well as medical prevention introductory presentations.

I got involved and I get involved through school education programs as well as through training programs through association of dentists. (VD, male, medical sector)

Be Smart project. It is a financial education project for high school students - grades 9-12. It took place in 2016 and I have... the company funded half of the program. In the end, 700 or 800 students from all cities in Bihor County and Tinca were educated. We basically took some courses, there were 2 trainers from the Foundation and OTP Bank, who did some courses. The whole program lasted 4 hours and 2 hours with the trainers who taught them to make a budget, they played some games. Then I came for about 40 minutes about the cash with a real story about how I saved money, how I then invested, shares, business - to see the practical side. I don't know how many sessions I've been to; I think that about 20, also 30-40 students. To about half of these I participated with my story. I have been to Beiuș* twice, in Aleșd*, Tinca*, Marghita*, Oradea*. (VS, male, real-estate and human resources)*

entrepreneurship program for children from grades I-IV, in Suplacul de Barcău, where the teachers invited me to talk to the children. (VS, male, real-estate and human resources)*

- (4) *Environmental protection:* two of the respondents referred spontaneously to environmental protection actions, as forms of CSR. Interestingly both declared that they do nothing more than these environmental protection actions as forms of CSR.

Being such a small company, and that means that implicitly the income is lower to allow me to stretch as much as possible, apart from the selected garbage, we do only the common-sense actions. (OM, male, IT)

For me, and it may be old-fashioned, for example, I reuse the boxes. So, for me, environmental protection is very important. (GV, female, beauty sector)

- (5) *Actions towards employees:* some of the actions listed here are more related to human resources policies aimed at retention. Responses acknowledge that for them employees are very important and they want to create a friendly, opened and positive atmosphere at work. Probably that is why they enumerated all the facilities offered to their employees, though these are not directly reflecting social responsibility actions per-se. However, these are more than the legal recommendations, are more than other firms do, and consequently were included under the CSR umbrella.

Service cars are also left out of the program for personal use, the condition is that the fuel is paid for, but the cars and repairs are paid for by the company. (DP, female, IT and logistics)

* villages and towns in Bihor County, Western part of Romania.

Profit tax - 20% of the tax no more than 2 per thousand of turnover, we donate it to various organizations. (DP, female, IT and logistics)

Then the old employees were in the USA. I represented the Romanian government at an IT fair, because we also have the software development part. And some of the employees were, all the costs being borne by us: visa, travel, for and generally, go the best and basic, at all kinds of fairs, conferences because it is important to stay up to date with the news. (DP, female, IT and logistics)

days extra to the normal leave per year that they can take after finishing their 21 days of normal leave, they still have 5 days that they can use at any time. (OM, male, IT)

As team-buildings we went to the sea in Spain twice, paid by the company. (OM, male, IT)

Paid parking throughout the city. (OM, male, IT)

They have been to conferences in Germany, Austria, obviously in the field, but I paid for the day of the conference plus two or a day to have fun there. (OM, male, IT)

Employees receive a hot meal a day as benefits from catering. (DP, female, IT and logistics)

Coffee, water at your discretion. (DP, female, IT and logistics)

- (6) *Other* – there are several other concrete actions listed. These are responses to opportunities close to the activity of the firm: promoting jobs for an NGO, organizing a fair for local producers, donating the by-product of the firm to another user, organizing a fund raiser to social causes.

support the organization Doctors Without Borders in finding candidates for the jobs they propose. We had a section on the site that was related to Doctors Without Borders and where they promoted their jobs for free. I met them at one point at a job fair, I said that I find it very interesting and very useful what they do, and that I want to promote their activity. (VS, male, real-estate and human resources)

the local community, through a farm here, benefits from our by-products that can be seen as waste. It is a company in Santău that benefits from the resulting malt, which we used as animal feed. We do this for free. Our understanding is that they just to come and take it when we ask for them with no delays. They receive about a ton of animal feed on a weekly basis. (PO, male, food industry)

we can be seen as an offer of leisure. There are already some from Borș who come as a place to spend social time. I don't know if this part is included. We are not the kind of factory that produces with its gates closed, the courier comes, no one knows what is happening. (PO, male, food industry)

we arranged a fare for free local producers to whom we care a lot, so they could sell their products. This is one of the things we have done as a community involvement to help develop the community. (RS, male, food industry)

found two young persons in their 30s with 4 children living in an adobe house. (...) Very tragic situation. Then I promised that, if they take on learning to read and write, I organize a fundraiser for them to arrange their house (...) I found a house in a neighboring village (VS, male, real-estate and human resources).

We also asked during our interviews if they know examples of social responsibility actions at local, national or international level that they particularly liked or considered useful. The responses were in line with the examples discussed before: environmental protection programs, digitalization in key areas, education as well as health (building hospitals) were considered with highest impact.

Most of the actions enumerated by our interviewees are in line with the ones revealed by other studies. Giving money, time and work to areas in which the firm or the manager has expertise are the

main forms of social engagement. In our interviews actions towards employees were emphasized, mostly by two of our subjects, that we consider are more in line with human resources management as benefices to employees, then CSR actions per-se.

X.2.2. Community and firm's community – contexts for social responsibility

Community

In order to see which theoretical framework is closer to their understandings of their business environment we asked a few questions regarding what is for them the community in general as well as the firm's community. This also helps us explain managers' choices regarding their social involvement. This question being in connection with the discussion on social responsibility we expect here a differentiation between different stakeholders relevant to their business, even if the concept itself is not used as such. Initially the aim was also to assess the relationship with different groups in the community, however from the first interviews the community was defined by the quality of relationships with some clients, customers or employees. Having direct, positive and constant relationships is seen as the characteristic of the firm's community. Consequently, this line of discussion was dropped for subsequent interviews.

Most of the definitions of community refer to the *locality, the city, described though the relation with the "people" around*. In the group of the people that constitute the community, customers pay a distinct role for some. The next question referred to the firm's community where employees play also a big part. This supports the theoretical approach of stakeholder theory in the analysis of social responsibility.

Here are the definitions received to the question *If I say community what do you think of?*

I'm thinking about the city we live in. Yes. I am very interested in the development of the city, my business is influenced by the development of the city. (AT, male, real-estate)"

Community is everything around you. It starts with people, neighbors, streets, institutions ... practically where you spend more than 12 hours. And when you get out of here, you say you're going to another community. That your circle is not your community. The community is where you live. (DC, male, auto)"

Well, probably in the locality where it is registered, where you pay the taxes and how you interact with the local community. (DD, male, IT)"

For the first time ... the city comes to mind as answer to this question. The city, the women I work with, this is my community. But the answer is not correct. Because it really matters what environments you work in. Because if you say online, the city knows very little about me. (GV, female, beauty sector)

For us, community means customers. The customers we want are a little more than customers. We want active fans, participants, ambassadors of our products and our ideas. That's about what community means to us. Community that we try to form from the members of the local community, which is Oradea for us, but we already have active members from Borș and Sîntion*. (PO, male, food industry)*

I think of the people around me, the people I grew up with or those around me, my neighbors, the locality I belong to, I think of all the people I met at one point and had. a business or friendship relationship. (RS, male, food industry)

* villages close to Oradea

I am thinking of a group of people who live somewhat together, without depending on each other but indirectly still depend. Like a beehive, one person affects the other more or less. And it can be a smaller one and, making an exaggeration, we can say that the whole planet is also a community. But being so great, the relationships between the members are not so direct, but we somehow influence each other. (VS, male, real-estate and human resources).

We considered important to see what people understand by communities, as contexts for social responsibility actions. In line with theoretical approaches of CSR in SMEs, CSR actions are more direct and closer to the communities' problems they try to solve. This is supported by the understandings of what communities mean – for our subjects a community is represented by those with whom one has close, direct connections.

Firm's community

Especially when we talk about the firm's community the good relationships are emphasized. The groups that form the firm's community consist of employees and clients/customers. Rarely responses refer to other, larger groups.

There really was a very close connection between the employees, between me and the employees. You realize it's also a moral obligation to go to events ... we had weddings, baptisms. A connection is created. We are all still on good terms, they are looking for me if I can help them with something, I helped them with great pleasure. (AT, male, real-estate)

The business community, if I refer to myself, is large. The workshops are distributed - one in Bucharest, one in Iasi ... so it practically extends to the country. Customers are diverse again. The community area is large. We have international customers and suppliers. (DC, male, auto)

The set of all activities and employees, ... practically everything that includes the activity. I could really add the friendly relations with the collaborators. Relationships between employees matter a lot. It greatly influences the way they collaborate, and this shapes our community. (DP, female, IT and logistics)

The first thing that comes to mind are team-building where we go with colleagues and their families. (OM, male, IT)

I don't know if customers could join this part of the community, but it depends. Some might fall under this dome. But they should be old customers, with meetings they've had and common activity - not just old customers. We have a client that we are closer to, in fact two that we are closer to. (OM, male, IT)

We must build that community that can resonate with our products but also with our way of presenting the products, respectively through events: concerts, thematic activities, cultural and artistic. (PO, male, food industry)

I think first of the company's current and potential customers. But I also think about those with whom I interact, those with whom ... suppliers, and those whom I target as customers but also for a closer relationship. Our business model is not a 100% model we want our money. We also want nice people next to us who come to us with pleasure. (RS, male, food industry)

Well, I would think of, the English term - stakeholders. That is, who are those who contribute and have interests or are affected by the company's activity. (VS, male, real-estate and human resources).

Actions oriented towards the firm's community will most probably relate to actions oriented towards improving the conditions of the clients/customers and those of the employees. In two of the cases, both from food industry sector, our subjects see themselves to some extent as creators of communities. In order to build a good and direct relationship with their customers as well as partners (providers, promoters etc.) they create events that shape contexts of face-to-face interactions, leisure activities and such, all directed to enhancing communities.

X.2.3. The use of the legal framework to support CSR

Relevant for the SME sector there are some facilities for implementing social responsibility actions. Most relevant is deducting 20% of the taxes on profit for the sums used as donations or sponsorships. Only three of the firms use this mechanism and two declared they intend to use in the near future. However, it is interesting why people avoid this mechanism and how they choose how to direct the money. The most important factor are the personal connections, knowledge about the beneficiary organization, receiving constant feedback from them. The lack of such direct relationship is the main hinder of using the instrument.

In all three cases where they make donations, they do it on a regular basis, to the same organization:

We also have a collaborator who has a foundation. And he tells us – I need money here I need there, that particular case, if we can - we help. Then they take care and usually tell us what they do and send us pictures we are informed. (DP, female, IT and logistics)

I went where I knew, we trust that they are used ok, it was at hand. (AT, male, real-estate)

There are annual programs [presented at the Bihor Community Gala] that we have sponsored from 500 lei to several thousand lei. (VS, male, real-estate and human resources)

The reluctance of the others for donating money is synthetized in the following citation:

the moment you start to be visible you start to be called by all kinds of people or organizations and do some kind of marketing. And you sit and wonder - well, who are these. You find out that you are often called by organizations registered in Vaslui or I don't know where. And there are 4-5 of these left and you're wondering what the phase is. They're real or what happens to this money.* (DD, male, IT)

In order to promote more this type of involvement, receiving organizations should be more connected with the business environment. Such a framework is constructed by the Oradea Community Foundation, that tries to mediate the connection between the business sector and the NGO sector. This particular foundation was explicitly mentioned by one of our respondents that has a close collaboration with it. In Romania there is a network of Community Foundations, with members in 16 cities. In Oradea, the Community Foundation was established in 2012 and founded over 200 projects in education, culture and health. Basically, the Community Foundations collect donations and sponsorships from the business sector through annual events, and direct it towards community projects run by them or by other NGOs.

Some of the managers however want to have a direct connection with the beneficiaries, they have a strong opinion about what kind of help they want to offer and would like to get involved directly.

In this regard it is worth mentioning some of the suggestions received by our subjects. While some consider that the state should promote more the social responsibility, starting with its own example, others consider that NGOs should be more involved in promoting and explaining CSR.

* city in Eastern part of Romania.

Now what we could do small businesses is to support NGOs. Together under the dome of an NGO, our efforts to be greater, to participate in a more publicized campaign, with a greater impact, a longer time horizon. (AT, male, real-estate)

Independently by what means, we can conclude that these mechanisms are scarcely used, both because the lack of knowledge, the bureaucracy associated with it, and the lack of trust in NGO sector or of final beneficiaries.

X2.4. CSR in SMEs vs. large companies

The different impact of social responsibility actions undertaken by SME and those undertaken by large companies was the subject with most disagreement among our responses. In most cases the opinions are strong – only two consider that there are successful cases in both sides.

However, all emphasize that in the case of small business the social responsibility aspect will not be emphasized and formalized:

It's harder for a small company. If there are not 50-100 employees, to be more layers, there will be no formalization. An entrepreneur wears a lot of hats and it is difficult to deal with it [CSR] systematically as well. (VS, male, real-estate and human resources)

(a) Four of the responses consider that the impact of CSR on behalf of *large companies* is much more relevant than the one of small firms:

I think that small companies can't do so much. They have fewer resources. As they grow, they can give more to both employees and the outside community. (DP, female, IT and logistics)

I think the sure impact is bigger from a financial point of view, and in terms of visibility for them. (...). On the other hand, it is not so easy to finance. Resources are limited and their availability for such actions is limited to those fiscal mechanisms provided by the state. A small firm will reinvest the profit, while a large firm does not do so in full. (DD, male, IT)

I think that small companies do not have time to think about such a thing and take action in this regard. Apart from the common-sense things that small or large companies should apply, but I think that small companies do not have time for such a thing. Plus (...) it also involves some costs. Of course, this would bring image and advertising, but I think that only companies from the middle upwards manage to get involved in this thing. (OM, male, IT)

The impact of large companies is overwhelming versus SMEs for two major reasons. One, because they have in their strategy, in their annual strategy to do CSR, because they have a history and three, in fact there are three, because they have visibility. (RS, male, food industry)

Having resources, both financial, human and informational is a condition for successful social involvement. The same people declare interest in CSR, but they see it as something they will get involved in after their firms are bigger.

(b) Three of the subjects have rather strong opinions regarding the involvement of large companies in CSR as *façade*. They consider that the continuous activity of SMEs in the local community and their support for this community also through social responsibility actions is more important on the long run.

I don't think big companies have social responsibility! In my opinion ... we were talking at the beginning. (...). They have money, rather than giving it to the state, they direct it - only from the tax margin. Where is the social responsibility? That we want to say they did? (...)

for them, planting trees, helping the poor or financing a concert is exactly the same thing. The amount is the same. Where the investor does this out of his own pocket, you can say that he is socially responsible. (DC, male, auto)

Know that large companies have a facade, they imitate interest, but it is not true. If they were correct, VAT would not always be unpaid. That VAT is the one that leads Romania forward and [large firms prefer not to pay even if fined]. They are not really interested in helping the country. (GV, female, beauty sector)

For example, large companies allocate larger amounts of RS and thus can be more clearly quantified. I gave the example of the plane bought by a large company. There are things of great value, unique that at a certain level can contribute a lot. Instead at the community level, locally there are many SMEs that operate in many areas. If only everyone got involved in the community, extraordinary things would be done. I think the role is more important for SMEs than for large companies. The latter generate one or two or three large campaigns after which they stop. But an SME can generate many small campaigns with direct effect. (VD, male, medical sector)

It was interesting to see that these responses were with the most emotions. Managers that consider that SMEs have more positive impact in the communities, on the long run, have a strong opinion about it. Such an attitude is connected with a negative image of large multinational companies that are seen as opportunistic, not interested in the long-run development of the areas in which they operate. Some are more moderate in their opinions, acknowledging the positive CSR actions carried out by large companies, while seeing that their approach is more formal and somewhat patronizing than those of the firms run by members of the local communities.

(c) Other three subjects see advantages from *both sides*, suggesting that while the resources allocated by large companies are more consistent, the efforts made by small companies in a larger number have also a strong impact on the development of the local and regional community.

Man sanctifies the place - well, in both large and small companies, but in small ones I think the proportionality is higher. (...). But I tell you that even through the Community Foundation, small companies often donate more. I'm sure a few big companies donate a lot, but there are a lot of small companies that donate even more. (...) This attitude bothers me. We're going there to help, but it's not a free banquet for anyone. On the other hand, large companies behave a little differently when it comes to negotiating. There are people and people, companies and companies, and some even do things and others pretend to do them. (VS, male, real-estate and human resources)

I think it could be, but I don't think that's actually the case. A small company that deals with employees, with a united team, can have a greater social impact. Great opinion. Yes. There is also the way the company is organized. Of course, a large company is more bureaucratic, and a lot of procedures, standardized. (...). On the other hand, large companies believe that they could have a much greater impact on the (..) the wider community. It can be effectively influenced by their activities, such as arranging playgrounds for children, parks. (PO, male, food industry)

[the impact of large companies] It is larger in quantity, but there are many actions of SMEs that I hear about me but are not publicized. So maybe at the country level, not even quantitatively, on the contrary (...). But big companies, they have budgets, they have people and they are focused, publicized and then the impact is strong. (AT, male, real-estate)

The moderate opinions are largely expressed. Most owner-managers of small firms acknowledge that the resources allocated by large companies can not be compared with what a small firm has for CSR, but they also see that the number of SME's is much larger so, in sum, their impact could be greater. It was interesting to see that at least in one case, the stronger impact from large companies was assessed as higher visibility.

X.3. Discussion

The understandings on social responsibility of SMEs by their owner-managers is a key element of our research. Our aim is to describe this phenomenon as a reality of Romanian small and medium enterprises. One of the main limits in the analyses of CSR in SMEs as drawn from the scientific literature was the fact that often studies do not reflect what SMEs do, but what they do compared to large companies. The realities and challenges of SMEs shape their social involvement that often cannot be captured if we apply the same lances as in the case of large companies.

This conclusion is supported by our interviews with owners of small business. CSR is limited by small firms mostly because their lack of resources (financial, human, knowledge). However, they have a strong interest for good relationships with primary stakeholders: customers and employees, and this drives them to actions beyond their business relations.

The understandings of what social responsibility actually is supports Carroll's theoretical approach. For most, the most important is to do business at one's best ability, fairly, and legally. The discretionary level, defined through donations, is seen as the model, however achieved mainly by larger companies that have resources for it. More, attention is given to the marketing effect of these actions: being known to the local community, promoting a positive image to both potential clients as well as potential and current employees. This also supports the theoretical approach on CSR based on stakeholder management as a useful tool also in the analysis of CSR in SMEs. The community at large, as secondary stakeholder, along with the state institutions, are also mentioned by our respondents, but with a lesser emphasis.

The discussions revealed also that owners of SMEs see their firms as part of the local community, they shape their actions to improve the situation in this community as a consequence both of duty, both of understating that a community with happier, healthier, more cohesive members would be in the benefit of each firm. Sometimes they emphasize that the existence of SMEs in a community is in itself responsible as they contribute to the sustainable development of the local community.

Another important finding, in line with the theory of SMEs involvement in CSR, is the major impact of the owner - manager in shaping these actions. Often there is no distinction between the actions carried out by the manager and the ones of the firm. Several examples of CSR actions reflected volunteering of the owner manager outside the firm or even with little connection to the firms domain of activity. More, the personal interest and expertise are the most important when choosing an area for social involvement. This argument, based on the data presented in this chapter, was explored into more data in Saveanu et. al. (2021).

XI. Realities of CSR activity in SMEs in 2021

XI.1. Presentation of the study

In our theoretical approach we defined CSR both as actions and orientations/policies. In our empirical analysis we focus on both, by using data on actual social responsibility action carried out by SMEs in Oradea, and also their orientation by the application of a CSR organizational strategic scale. We aimed at capturing information on both by application of a questionnaire comprising of both factual information on the actions carried out by SMEs and also by measuring opinion of owner-managers and the CSR orientation of firms through the strategic organizational CSR scale. It was our initial aim to retest the hypothesis also on this new sample, on the data collected using the updated questionnaire. Unfortunately, the low number of responses did not allow us to do so.

XI.2. Methodology and sample presentation

Based on previous results and the conclusions of the interviews we refined the questionnaire. We added a question for understandings on CSR, simplified the questions regarding the money spent for CSR, refined the list of type of actions, changed the level of formalization, updated the strategic organizational CSR scale (measurement to allow the analysis of dimensionality) and updated the data about the firms and the respondents. The main structure and the list of questions remained however the same. In total it was composed by 12 questions related to their CSR activity and strategic orientation, 7 questions about the firm and 4 about the respondent.

The questionnaire was administered online and on-paper in June-July 2021. We send the questionnaire to partners of the Faculty of Economic Sciences – University of Oradea and through the Association of Bihor' Firms however the response rate was very small. We managed to collect 51 responses from managers or owners of SMEs. Their responses are presented and analyzed in this chapter, along with interpretations and identification of future study prospects.

The sample was composed by small and medium enterprises active in Bihor County, Romania. Most of the responses came from firms located in Oradea (46). From the other 5 firms, 4 are located in the Oradea Metropolitan area (villages around the city) and only one is from another village from Bihor County.

The domains of activity of these firms is very divers, from shoe factories to showbiz. We classified these domains in the following table (Table no. XI.1.):

Table no. XI. 1 Domains of activity of the enterprises in the sample

Field of work	No. of enterprises
Trading	6
Construction	5
Restaurants, showbiz	5
Transport	5
Marketing	4
Consultancy	4
IT	3
Tourism	3
medical	3
Other services	7
Other manufacturing sectors	6

Source: authors' own processing

Regarding the sized of the enterprises and their age, also a wide range was captured in our sample. This information is presented in the following table. Given the effects of the Covid 19 crises, and its impact on the activity of SMEs, in order to assess the size, we asked both the current number of employees, but also the maximum number of employees during the whole activity of the firm. It can be seen than in most cases the number of employees at the date of the study is smaller than the maximum, indicating downsizing. One of the firms in the sample was previously a large company as it had over 250 employees. Details regarding the sample is presented in Table no. XI.2. below.

Table no. XI. 2. Firm sizes and ages in the sample

	No. of employees currently	Max. no. of employees	Turnovers in lei	year of establishment
Mean	16.76	30.43	2837874.71	2007.37
Median	4.00	5.00	366433.00	2007.00
Std. Deviation	35.242	69.765	11387962.514	7.609
Minimum	0	0	0	1991
Maximum	176	330	79000000	2019
N	Valid	51	51	48
	Missing	0	0	3

Source: authors' own processing

The current average number of employees in our sample is of 16.76, with a median of only 4. The detailed information regarding the number of employees is presented in the following Figure no. XI. 1.

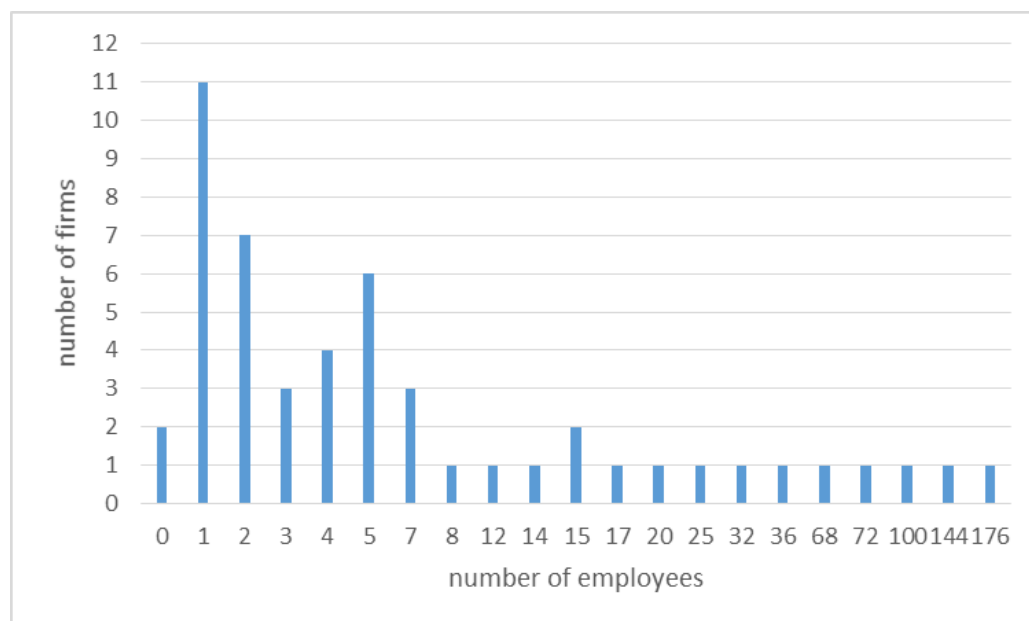


Figure no. XI. 1. Distribution of the sample based on number of employees.

Source: authors' own processing

The turnover average amount is of 2837874,71 lei, around 570000 euro; while the median value is much lower - 366433 lei, approximately 74000 euro. This is due to a small number of firms in our

sample that have a very high turnover. If we eliminate the outlier (one company that has a turnover almost 10 times higher than the previous), the distribution of turnover is less skewed. Consequently, the average turnover would be 1217403 lei (246767 euro) and the median value would be 332866 lei (67472 euro), and a standard deviation of 1928840.

XI.3. Results

XI.3.1. CSR reality

We first asked our respondents if they organized actions that they consider as social responsibility, the results being presented in Figure no. XI.2. Again, the responses indicate a smaller propensity then in the previous waves. In the last three years 51% of the firms in our samples organized such actions, while in last year this percentage dropped to 47%. This might be due to the economic situation imposed by the COVID 19 pandemic, as many SMEs needed to reduce their activity.

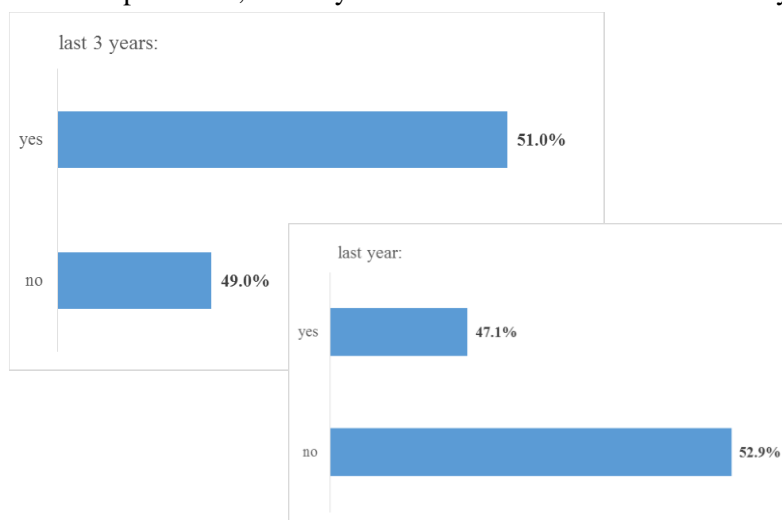


Figure no. XI. 2. *CSR activities carried out in the last year and the last three years.*

Source: authors' own processing

We must note that, even some of the respondents that declared no CSR activities at the previous question, identified domains of activities or concrete actions. This may be due to their definition of CSR – when they saw the activities and domains, they identified actions carried out in their firms.

The main domains of interest are charity and community development, followed by education. As showed in the following table (no. XI.3), in the last year sport was a domain that did not receive support. This may be due to pandemic situation that limited such actions, so the opportunities for these activities were fewer.

Table no. XI. 3 *Domains of CSR activities*

<i>Domains for CSR:</i>	<i>Counts for yes</i>
sport	12
culture	16
environmental protection	13
education	17
community development	19
charity	19

Source: authors' own processing

Next, we look at the preferred actions. Respondents were asked to choose from a list the activities that were carried out in the last year, in the last three years or not at all.

The most frequent type of activity is offering financial support – 24 out of the 51 firms in our sample got involved in this type of activity. Next there is the involvement in social-community projects – 20 firms got involved in this in the last year, and other 8 were involved in this type in the last three years. Promoting social causes comes next as these types of actions were more and more visible in the public space in the region. The detailed results are presented graphically in Figure no. XI.3.

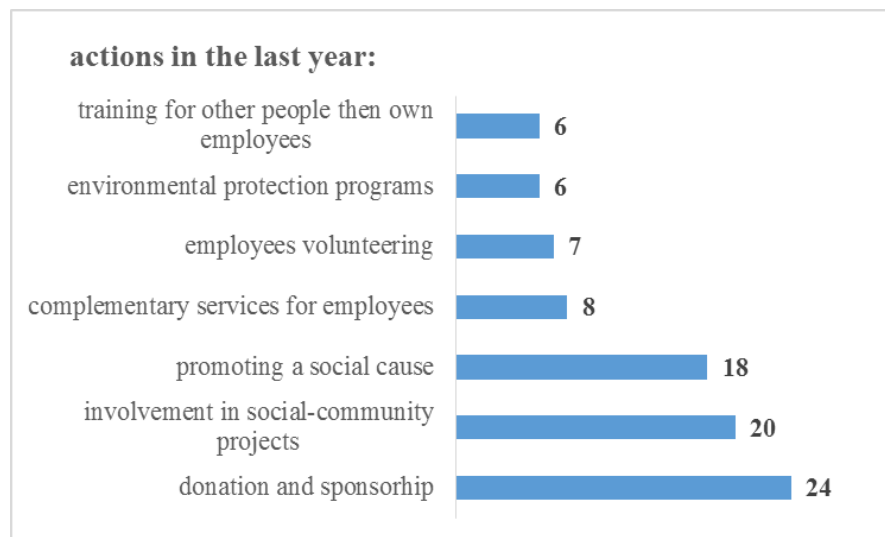


Figure no. XI. 3. Number of SMEs undertaking different types of CSR actions in the last year

Source: authors' own processing

As for CSR activities, a one-year frame might be short, we also asked our respondents if they carried out any of the same activities in the last 3 years. The detailed results are presented below.

Table no. XI. 4. Number of SMEs organizing different types of CSR actions

<i>Forms of CSR actions (count)</i>	yes, in the last year	yes, in the last 3 years	no
donation and sponsorship	24	3	24
involvement in social-community projects	20	2	29
promoting a social cause	18	5	28
complementary services for employees	8	3	40
employees volunteering	7	0	44
environmental protection programs	6	8	37
training for other people than own employees	6	1	44

Source: authors' own processing

Based on these responses we computed the scale of types of social actions carried out by firms (see Figure no. XI.4.). First, we recoded the answers in dichotomous variables: for each type of activity yes/no choices. Consequently, we know if the firms were engaged for each type of activity, in the last three years (including the last). These were then computed in a summative scale showing for each firm how many types of activities it carried out in the last three years. We assume thus that firms that

got involved in more types of activities, are more socially responsible or committed. The *scale of type of social responsibility actions*, with its minimum of 0 activities and maximum of 7, is presented below. The mean number of activities carried out is 2,18, as the median is 2. The standard deviation of the responses on this scale is 1,90, Skewness 0,406 and Kurtosis -0,814.

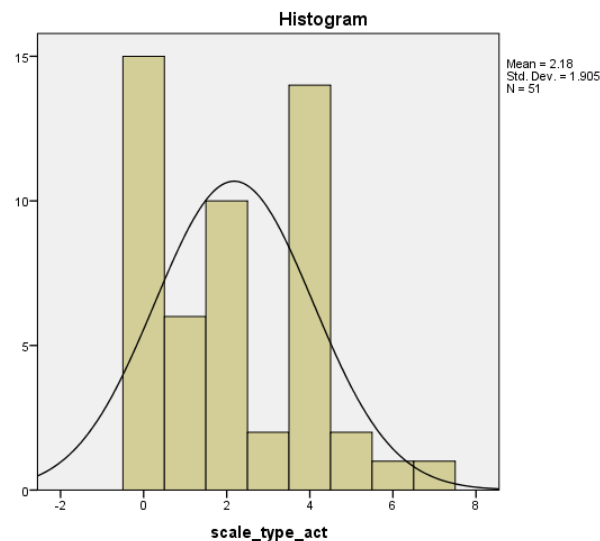


Figure no. XI. 4. Description of CSR type of actions scale

Source: authors' own processing

As presented here, this scale is highly inclined to the left, as most of the firms in our sample declared they did not carry out any type of activity.

Also, a measure of the propensity of CSR involvement is analyzing how much money firms spend on such activities, as presented in Figure no. XI.5. In this regard we asked the respondents to choose the category of amount spent in the last year. The results, as presented in the next figure show that most spend below 1000 lei/last 12 months (including the ones that responded to the open “other” choice with “0”). 26 of the firms in our sample spent sums above 1000 lei on CSR actions.

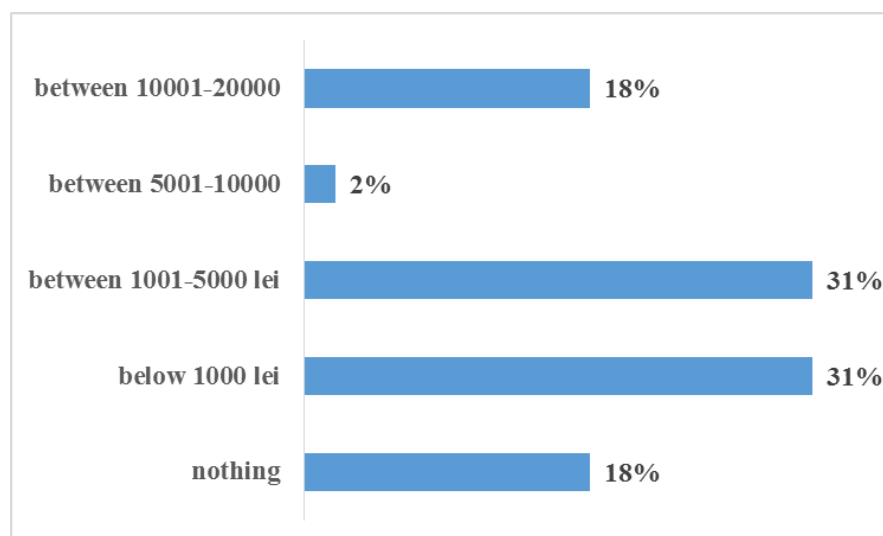


Figure no. XI. 5. Amounts spent on social responsibility

Source: authors' own processing

Only 35% of the firms in our sample used the financial instrument of deducting the taxes on profit for money donated or offered as sponsorship. In Romania, firms may deduct up to 20% from the taxes on profit, no more than 0.75% from their turnover for such actions. This instrument is mainly used by large companies, though accessible also to small and medium enterprises. However, it is less used by smaller firms, and this is also proved by our data, as shown in the next figure no. XI.6.

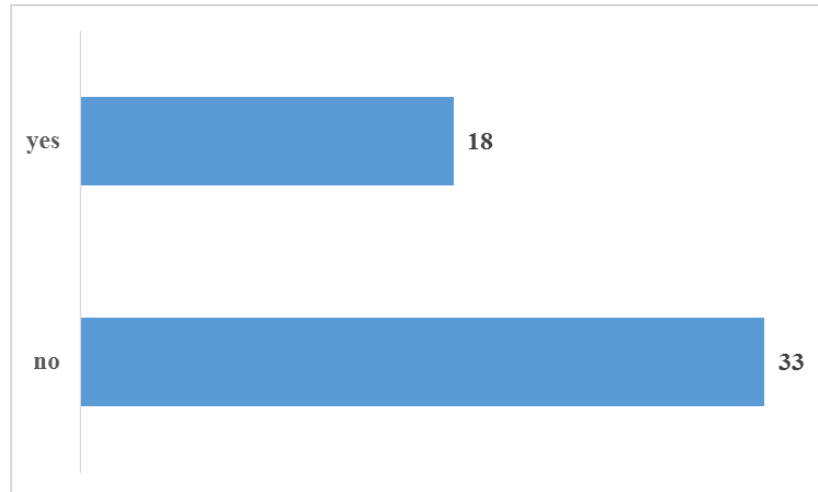


Figure no. XI. 6. *The use of deduction of 20% of taxes on profit for CSR*

Source: authors' own processing

XI.3.2. Meanings, benefits and opportunities

Given the discussions during the interviews, we were interested in understanding the adherence to different definitions by entrepreneurs. Consequently we asked in the beginning of the questionnaire: *What is social responsibility of firms for you?* The average agreement to each question is presented in the Figure no. XI.7. below.

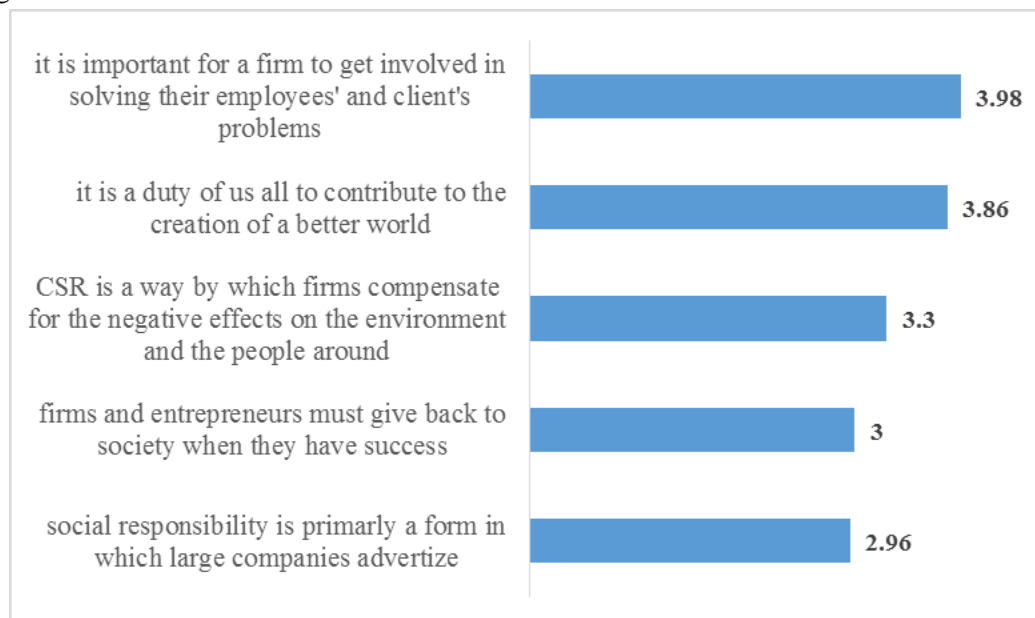


Figure no. XI. 7 *Understandings of CSR by owner-managers in the sample.*

Source: authors' own processing

As shown in figure no. XI.7, most respondents agree with a stakeholder perspective on CSR, as the average response on the 5 steps (where 1 is I do not agree, and 5 – totally agree) scale is 3.98, followed by the ethical perspective: it is a duty to contribute to a better world. Less agreement is given to the critical view on CSR, considered as façade of large companies' behavior. The average response on the same 5-point scale is only 2.96. Though this statement resulted from our interviews, it seems that it has less support among managers of SMEs.

Looking at the understating of the role of businesses in providing social welfare, it was interesting to notice that on this sample, the average response is only a bit over the mean. On the 10 points scale, where 1 meant that *the collective welfare is solely the responsibility of governments*, and 10 - *collective welfare should be a priority of the business sector*, the mean was 5.31 and the median 5 (std. dev. 1.892).

The perceived benefits of CSR are considered one of the sources of such involvement. Consequently, we asked our respondents their agreement regarding different benefits, as resulted in the literature. The results, as presented in the following table (Table no. XI.5.), the most important benefit is seen the solving of community problems, followed by clients and employee's retention.

Table no. XI. 5. Perceived benefits of CSR by the owner-managers in the sample

	very small degree	small degree	high degree	very high degree
solving community problems	2	10	28	10
positive image in the community	6	9	21	15
employee retention	10	10	19	11
client retention	9	10	24	7
economic profit	21	20	6	3

Source: authors' own processing

For an easier presentation of this data, we recoded the answers in just two categories: rather agree and rather disagree. The first category is presented in the following Figure no. XI.8.

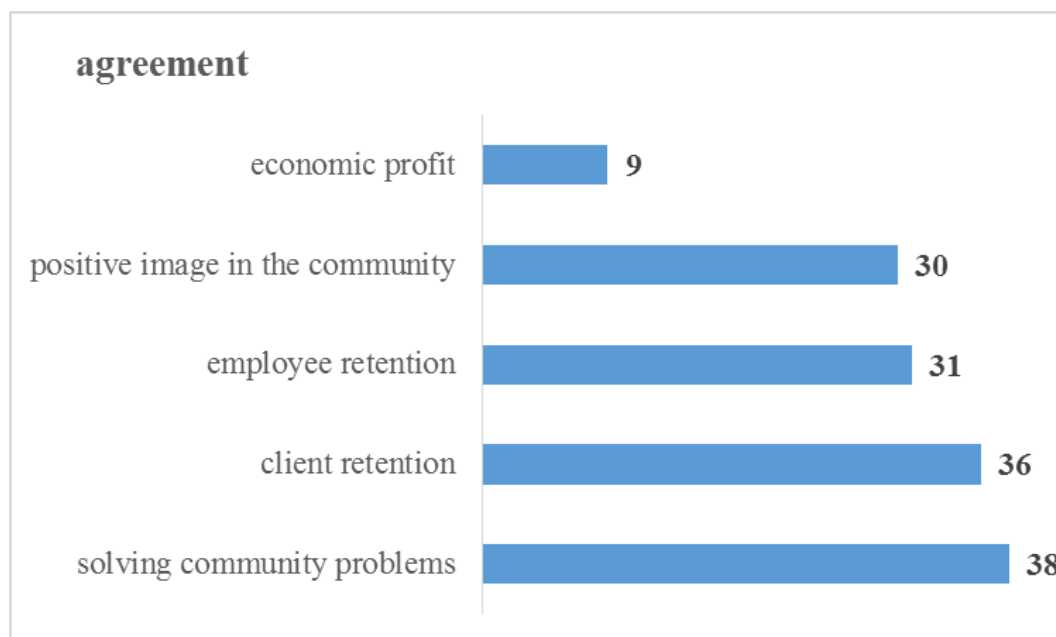


Figure no. XI. 8. *Perceived benefits of CSR involvement by the owner-managers in the sample (number of responses for very high and high agreement)*

Source: authors' own processing

As shown before, having economic profit is seen as the least relevant benefit of CSR.

As resulted from our interviews with entrepreneurs, one of the factors that promote social involvement is being part of groups that promote such involvement. It was the case of the Oradea Community Foundation in the interviews, and in the questionnaire, we introduced a few questions about membership in professional associations, and whether that association facilitate CSR activities. The results are presented in Figure no. XI.9.

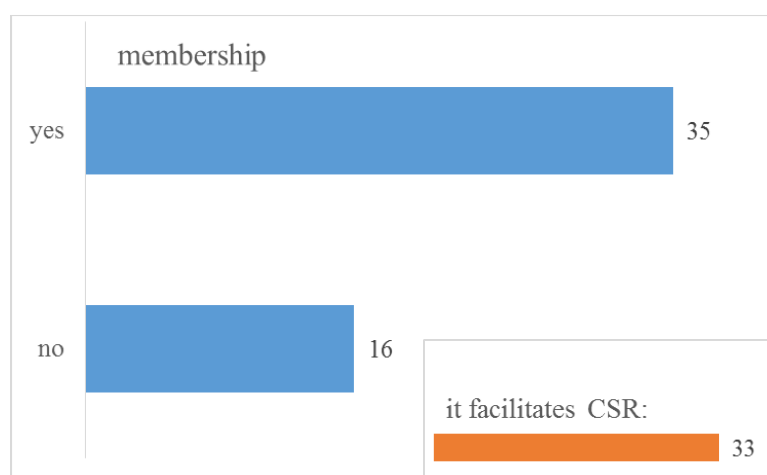


Figure no. XI. 9. *Membership in professional associations (number of responses) and facilitation of CSR involvement by these associations (number of responses for yes)*

Source: authors' own processing

Most of the firms in our sample (26) are members of the Association of Bihor' Firms (Asociatia Firmelor Bihorene), as they facilitated the administration of the questionnaire. Other two are members

of also a large association that promotes businesses in the region – Bihor County Employers Federation (Federatia Patronilor Bihor). Other six firms are members of more specific associations linked to their domain of activity (accounting, transport, tourism etc). The fact that 33 out of 35 firms that are members of different associations, consider that these facilitate the social involvement is an important result. These associations may act as promoters of CSR but also as mediators in the organization of actual social actions. This is particularly important for SMEs, as they rarely have their own personnel dealing with social responsibility aspects. A closer look to the actual activities of these associations, with a focus on their CSR engagement may reveal important insights regarding the reality of CSR in our region.

XI.3.3. Visibility and formalization of CSR

Most of the firms in our sample do not promote these activities at all, as shown in the following table. The most frequently used means of promoting such actions are the social media profiles of the firm, followed by websites. The details are presented in Table no. XI.6.

Table no. XI. 6. Visibility of CSR from all the firms in the sample

	No	yes
post on the firm's website	40	11
post on the firm's social media profiles	35	16
press-release	44	7
we do not promote these actions	24	27

Source: authors' own processing

If we filtered out the firms that on the scale of type of social responsibility actions, the same hierarchy of preferred mechanism is kept, as shown in the following Figure no. XI.10. As resulted in the interviews there is sometimes reluctance to promote such activities to the large public. It is considered that the information disseminated by the beneficiaries is sufficient.

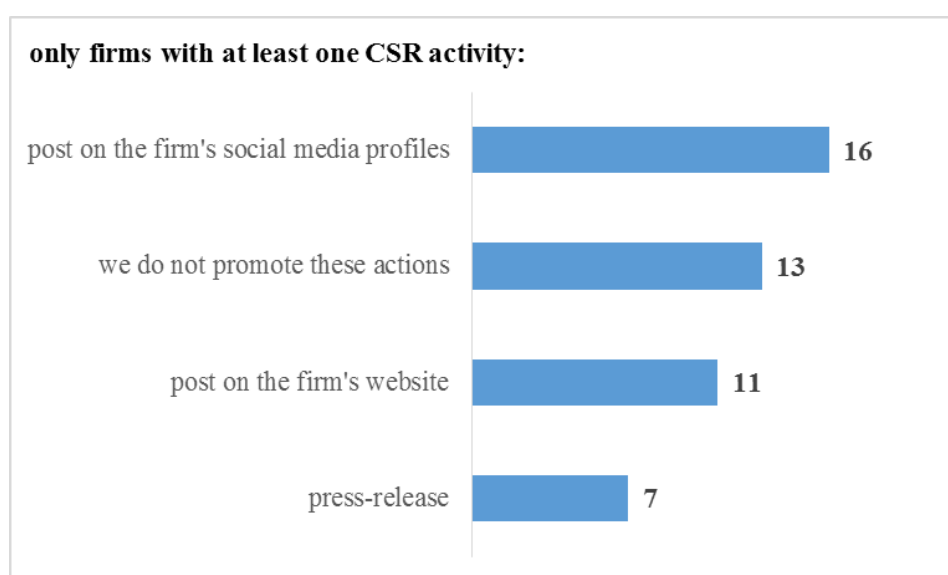


Figure no. XI. 10. Visibility of CSR action from firms that declared such activities

Source: authors' own processing

Surprisingly, the formalization of CSR related aspects in the same on both variables considered. The responses were identical for the two variables: the explicit expression of CSR values and principles in the strategic documents, and the existence of a department of an employee dealing specifically with CSR related aspects. These exist in 8 firms from our sample, all from those that have at least one CSR activity (Table no. XI.7).

Table no. XI. 7. Formalization of CSR

	no	yes
in your strategic and operational documents there are explicitly expressed values or principles related to CSR	84,3%	15,7%
in your firm there is a department or an employee dealing with CSR related aspects	84,3%	15,7%

Source: authors' own processing

Even if the formalization of social responsibility at the level of SMEs is low, the strategic organizational scale applied to SMEs proved in the literature a more nuanced picture of this reality. Consequently, we applied this scale to study the orientation towards different areas of SMEs and test the dimensionality of this concept in the case of the firms in our sample.

XI.3.4. Strategic organizational CSR scale

The strategic approach and understanding of CSR were addressed through a scale for measuring CSR, translated and adapted from Turker (2009). A similar set of items were validated as CSR scale on European countries by Maigan and Ferrel (1999, 2000 and 2011). Similar scales were tested by Lindgreen et al. (2009) and Acar et al. (2001). This scale was previously tested and validated on Romanian sample (Badulescu et al. 2018; Saveanu et al.2019) The 18 dichotomous items are presented in Table no. XI.8.

Table no. XI. 8. Description of responses on the strategic organizational CSR scale

	not at all	to a little extent	to a high extent	totally
Our company participates in activities which aim to protect and improve the quality of the natural environment.	16	20	10	5
Our company makes investment to create a better life for future generations.	9	21	18	3
Our company implements special programs to minimize its negative impact on the natural environment.	14	22	10	5
Our company targets sustainable growth which considers future generations.	6	14	27	4
Our company supports nongovernmental organizations working in problematic areas.	8	11	24	8
Our company contributes to campaigns and projects that promote the well-being of the society.	9	14	20	8
Our company encourages its employees to participate in voluntarily activities.	5	11	22	12
Our company emphasizes the importance of its social responsibilities to the society.	5	12	21	13
Our company policies encourage the employees to develop their skills and careers.	3	4	25	18
The management of our company is primarily concerned with employees' needs and wants.	2	9	20	20
Our company implements flexible policies that allow a good work-life balance.	2	13	15	21
The managerial decisions related with the employees are usually fair.	2	2	26	21
Our company supports employees who want to acquire additional education.	1	3	20	27
Our company respects consumer rights beyond the legal requirements.	1	6	16	27
Our company provides full and accurate information about its products to its customers.	1	0	15	35
Customer satisfaction is highly important for our company.	1	1	10	39
Our company always pays its taxes on a regular and continuing basis.	2	1	10	38
Our company complies with legal regulations completely and promptly.	1	2	10	38

Source: authors' own processing

Based on these responses we calculate the validity of the scale. The Cronbach alpha of ,940 indicates a very strong reliability of the scale based on all the 18 items. The mean value on the scale is 54,79, the variance 102,551 and st. deviation 10,127.

Based on the responses, and the reliability of the scale we constructed the scale as mean responses (for each responses its calculated the average on the 18 items). The scale is presented in the Figure no. XI 11 below:

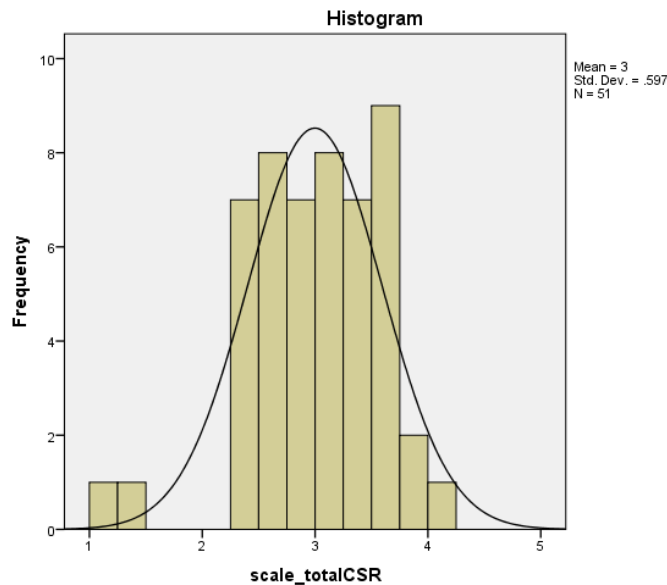


Figure no. XI. 11. Description of the strategic organizational CSR scale

Source: authors' own processing

Based on the theoretical insights, we explored also the dimensionality of this scale. Both Turker (2009), Maigan and Ferrell (2011) and other authors emphasized that CSR is not a linear, unidimensional concept. The many facets, approached and type of stakeholders that shape the concept of CSR, affect also the concrete actions, orientations or policies of the firms. Consequently, on our scale we tried to identify the different dimensions of strategic organizational CSR scale using factor analysis, principal component matrix. The results are presented in table no. XI.9 below, showing that CSR is constructed by three components.

Table no. XI. 9. Results of the Factor analysis for the dimensionality of CSR strategic organizational scale.

	Component		
	1	2	3
Our company participates in activities which aim to protect and improve the quality of the natural environment. (1)	.105	.849	.099
Our company makes investment to create a better life for future generations. (2)	.093	.807	.359
Our company implements special programs to minimize its negative impact on the natural environment. (3)	.119	.879	.204
Our company targets sustainable growth which considers future generations. (4)	.117	.810	.185
<i>Our company supports nongovernmental organizations working in problematic areas. (5)</i>	.335	.317	.755
<i>Our company contributes to campaigns and projects that promote the well-being of the society. (6)</i>	.059	.581	.657
<i>Our company encourages its employees to participate in voluntarily activities. (7)</i>	.264	.266	.814
<i>Our company emphasizes the importance of its social responsibilities to the society. (8)</i>	.325	.396	.670
Our company policies encourage the employees to develop their skills and careers. (9)	.763	.025	.456
The management of our company is primarily concerned with employees' needs and wants. (10)	.684	.162	.482
Our company implements flexible policies that allow a good work-life balance. (11)	.677	.179	.445
The managerial decisions related with the employees are usually fair. (12)	.762	.146	.308
Our company supports employees who want to acquire additional education. (13)	.593	.135	.470
Our company respects consumer rights beyond the legal requirements. (14)	.743	.115	.343
Our company provides full and accurate information about its products to its customers. (15)	.908	.112	.156
Customer satisfaction is highly important for our company. (16)	.934	.111	.012
Our company always pays its taxes on a regular and continuing basis. (17)	.876	.038	.097
Our company complies with legal regulations completely and promptly. (18)	.922	.125	.080
Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.			
a. Rotation converged in 6 iterations.			

Source: authors' own processing

Based on the items comprised by each component we will define them as follows:

- The first component (constructed on items 9-18) is based on statements related to interest towards employees, customers/clients, as well as compliance with the law. It explains the

highest proportion of the variability in the data – 36%. We will call this the dimension on *CSR towards primary stakeholders*.

- The second component (first four items) reflects the interest towards sustainability, focus in the environment and on a better life for future generations. It explains 20% of the variability of responses. We will consider this the *sustainability dimension*.
- The last component (items 5 to 8) is constructed on statements related to people and society, including the volunteering of employees. It explains 19% of the variance of the data. We could define this as the *society dimension of CSR*.

XI.3.5. Explaining CSR

The aim of this study is to explain CSR at the level of SMEs. After the description of these actions and the organizational strategic CSR scale, we will analyze the correlates of each with the aim of finding factors that influence social responsibility of SMEs.

Propensity:

The following relations were investigated to explain the scale of types of social actions:

- It is linked with the attitude of managers regarding the role of businesses in providing social welfare: $p=0,473$; $\text{sig}=0,000$
- From the size of the enterprise: does not correlate with the number of employees (either current number or the maximum), nor with turnover.
- The propensity of CSR activities is not influenced by the age of the firm.
- The scale of number of types of CSR activities is correlated with the organizational strategic CSR scale: $p=0,461$; $\text{sig}=0,000$.
- There is a significant difference of the mean on the scale of type of CSR actions for firms that deducted 20% of their taxes (mean = 3,94) compared to those that did not use this instrument (mean=1,21), with $F=1,65$, $t=6,904$ and $df=37,942$.
- Related to the perceived benefits for social responsibility, the first two are correlated to the scale of type of CSR activities: solving community problems (: $p=0,411$; $\text{sig}=0,001$) and creating a positive image in the community: ($p=0,325$; $\text{sig}=0,020$).
- Regarding the understandings of CSR, there is only one significant correlation between the scale of type of CSR activities and the definition *it is important for a firm to get involved in solving their employees' and client's problems* ($p=0,410$; $\text{sig}=0,003$).

Synthetically we can say that the scale of type of CSR activities is influenced by the attitude of managers and the orientation of the firm, and not at all by the size of the firm.

CSR scale:

The CSR organizational strategic CSR relationship with different factors was investigated, in order to identify links with other variables:

- There is no statistical significant relationship between the CSR scale and the attitude of managers regarding the role of businesses in providing social welfare.
- It is also not influenced by the number of employees (current or maximum), by turnover, nor by the age of the firm.
- The correlation of CSR scale is significant regarding the first four perceived benefits: solving community problems ($p=0,529$; $\text{sig}=0,000$), positive image in the community ($p=0,722$; $\text{sig}=0,000$), employee retention ($p=0,509$; $\text{sig}=0,000$), client retention ($p=0,024$; $\text{sig}=0,024$).

- Just as in the case of the CSR type of actions scale, regarding the understandings of CSR, there is only one significant correlation between the CSR scale and the definition *it is important for a firm to get involved in solving their employees' and client's problems* ($p=0,476$; $\text{sig}=0,000$).
- There is no significant difference on the CSR scale between the firms that use the mechanism of deducting taxes for CSR actions, and those that do not use it.

The link between the scale of the CSR types of actions and the one describing the organizational strategic CSR orientation, is evident also as most of the correlates are the same in both cases. The CSR strategic organizational scale is not influenced by characteristic of the firms (size, age), and is related to perceived benefits of the CSR activities.

XI.4. Discussion of results

The data regarding social responsibility actions and orientation of small and medium enterprises from Bihor County collected in 2021 was limited in number of answers. Nonetheless it allowed us to present insight regarding this type of activity in the region, and also look at the factors explaining these connections.

The data supports previous findings regarding the forms and domain of actions, perceived benefits and attitude of managers regarding the role of the business sector in providing collective welfare. However, the propensity of CSR actions, measured as the number of type of CSR actions carried out, is not linked with any of the measures of the size and age of the firm, nor by the understating regarding the role of businesses.

Regarding the orientation of businesses towards CSR aspects, the Turker CSR scale was applied to SMEs and was validated also on this data. The dimensionality of this scale of strategic organizational CSR, highlighted the existence of three factors: one related to primary stakeholders (law included), one to sustainability issues and one regarding to society. Also this scale of CSR orientations of SMEs, was not influenced by any measures of the size nor the age of the firms.

Both measures of CSR (activities and orientations) are strongly correlated and linked with the perceived benefits of CSR and understandings of CSR as a mechanism to solve employee or clients' problems.

What we have learnt about social responsibility of small and medium enterprises in Romania.

Final conclusions

This book aimed at explaining social responsibility of small and medium enterprises from Romania, bringing both theoretical and empirical data that significantly contributes to a better understanding of this topic.

The objectives of this study, as defined at the beginning were:

1. Conceptualization and operationalization of theories associated to social responsibility;
2. Identification of specificities and particularities of social responsibility of small and medium enterprises;
3. The study of policies and practices of social responsibility of Romanian small and medium enterprises; and
4. Explanation of factors that promote and hinder social responsibility in Romanian small and medium enterprises.

We consider that these objectives were met, in both theoretical and empirical sections. We will review the findings of each part and chapter, providing short answers to the initial questions. The book is divided in two main parts: one focusing in the theoretical evidences regarding SR and the second dealing with the empirical part, based both on secondary data and own research findings.

There is one clarification necessary to be made in the beginning of our summary and conclusion: our focus is on social responsibility (SR), as a similar concept to corporate social responsibility (CSR), yet applied to smaller firms or even to other types of organizations. Our intention is to focus on SR, yet the vast majority of studies on this topic use the CSR concept, even when applied to other institutions. More, several other similar concepts can be found in the literature on this topic: corporate social performance, corporate citizenship, corporate sustainability: concepts that overlap partially, and also bring to light other aspects. As stated, our endeavor reflects social responsibility as a broad concept, yet, especially in the theoretical sections, we will often use CSR, in order preserve the terminology found in other studies.

a. Conclusions of the theoretical part

The main questions that guided our theoretical analysis were:

- Which are theoretical traditions that can be traced as in relation with social responsibility (SR) of firms?
- How is SR defined, explained and measured in different theoretical traditions?
- Which are the policies and other international bodies that shape the SR actions undertaken by firms, especially SMEs?
- Which are the particularities of SR in SMEs?

In order to highlight the different theoretical traditions employed in social responsibility, we first traced the evolution of the studies on social responsibility, which was the focus of the first chapter. This was done both from the point of view of the historical antecedents of the socially responsible behavior of the companies, and from the perspectives of the conceptual development of Corporate Social Responsibility (CSR). From the point of view of the emergence of the concept of CSR, we note

that the one who gave the name of this research direction is Bowen in 1953. Subsequently, arousing numerous controversies regarding the attributions of the business environment to produce, exclusively or not, profit, the theoretical approaches and CSR practices of the companies increased. After the 1990s, the number of papers published in this field increased significantly, but without a consensus on the definition and object of study. Some of the overlaps and confusions also come from the different theoretical paradigms that deal with CSR. One can identify studies that come from the direction of business ethics, stakeholder management, and promoted also sustainable development.

These three theoretical traditions used in the study of SR, were systematized and presented in more detail in the second chapter of this book. *Stakeholder management* involves approaching CSR from a practical perspective: how can a company, in order to be successful, respond to the needs or pressures of different categories of stakeholders. The needs of consumers, employees, the media, the NGO sector; of the community in general must be taken into account in order to be successful in the long run. These approaches emphasize the inclusion in the company's strategies of the interests of the different categories with which the company comes into contact and which can influence the activity. *Ethical approaches* are normative: companies need to be interested in the impact they have on communities, people and the environment. This can include both classifications of the types of actions recommended to companies, discussions on the effects of "irresponsible" or unethical actions of companies, but also strategic approaches, assuming social values, positioning the business environment to social issues or concrete environment. Moreover, the contextualization of CSR in the field of business ethics raises questions about the relationship between companies and society. In this general sense, we are positioned in this paradigm, but trying to avoid the normative dimension and approaching reflexively (describing a state of affairs, with its causes and effects) the phenomenon of CSR. *The sustainable development* emphasized the importance of considering future generations when planning economic development. Consequently, sustainable development is constructed on three pillars: economic, social and environmental. This approach led to the development of the sustainable development goals (SDGs) that are promoted by international bodies (both formal such as the EU and also professional associations) also in regard to the business sector contributions to these goals.

It is important to mention here that these three different theoretical traditions are not contradictory, nor conflicting. While each emphasize different aspects, they all focus on the same reality: what firms do beyond their every-day-life business operations. More, most studies published on the topic of CSR mostly use an integrative theoretical framework, even when choosing one theory as guideline. Consequently, these three theories contribute to each other shaping the understandings regarding SR. Nevertheless, distinguishing between each theories' contribution to the social responsibility topic, and the discussion of each, is our own contribution to knowledge in the field. While studies refer to more sources of CSR, rarely they discuss these sources separately. identifying more theoretical backgrounds. Our integrative approach, distinguishing contributions from different theories in the development of the social responsibility theoretical framework, contributes to the clarification of the concept.

In order to answer the second question, (how is SR defined?), and thus contribute to the conceptual clarifications, we analyzed several related concepts: corporate social responsibility, corporate social performance, corporate citizenship and corporate sustainability. This comparative analysis is presented in chapter three. We found that the most used concept is that of corporate social responsibility, which is rather a normative paradigm of the role that companies should play in society. Consequently, we will also use CSR as a more frequently used concept of SR. There is no universally accepted definition and several theories are used as justification for each distinct approach. We chose

to use a broad definition as “organizational actions and policies that take into account the expectations of stakeholders and the triple limit of economic, social and environmental performance” (Aguinis and Glavas, 2012: p. 933). Such a definition includes all theoretical traditions, and also allows to capture both concrete actions as well as strategic orientations of organizations regarding their relationship with society. More, referring in general to organizations, opens the discussion to the involvement of both large and smaller enterprises, multinational companies, along with other public entities that may display interest in such actions. In our case, the organizational level consists of small and medium enterprises. The last advantage of this definition is that it avoids the normative dimensions – it does not refer to the actions and strategies organizations should have, but the actual realities as found empirically. While several theoretical contributions discuss different concepts related to SR, we consider that our approach is complete. While most papers discuss one or two of these, we tried to identify the links, the similarities and the distinction between these four mostly used concepts.

Chapter three continues the delineation of the theoretical framework for social responsibility with a focus on operationalization. It draws from the definitions of CSR, and highlights different dimensions of social responsibility as these are defined in different theoretical approaches: from business ethics, stakeholder theory and more recent integrative approaches with emphasis on SMEs. As a continuation of the presentation of the dimensionality of the concept, several indicators of social responsibility are presented as quantitative measures relevant in analyses on SMEs. The review of research methodologies revealed the existence of CSR measurement scales at the level of companies, applied mainly to large companies. Going beyond the standards proposed by professional associations that promote social responsibility or sustainability, scientific research proposes concrete scales, identifying in particular strategic approaches. However, the different results of studies in the field did not allow the validation of a unified approach at international level.

From the point of view of previous research, we outlined determinants of CSR. These were grouped into two main categories: benefits of CSR and other sources of involvement, or covariates of CSR. We can say that the benefits of this involvement are controversial being, at best, difficult to prove empirically. The sources of social involvement highlight the role of national and / or regional policies; characteristics of the national culture, characteristics at the level of companies such as organizational culture, type of company; characteristics of the company (size, seniority), but also individual characteristics of managers.

In our fourth chapter we present dimensions and indicators, from the perspective of regulations and standards. After a discussion on the voluntarism versus mandatory social and environmental action carried by companies, we present the international standards on CSR as promoted by professional associations and the ISO standard 26000. While most of these mechanisms are developed for large companies, all reflect also instruments that can be implemented by small and medium enterprises. In the case of Global Reporting Initiative, we also presented the data reported by Romanian companies, with emphasis on the accession of Romanian SMEs to this instrument. In mapping the international context of CSR related policies, we also stopped at presenting the European frame, as social responsibility of both large and small companies is a priority of the European Union. Lastly in this section we presented the Romanian policies towards promoting social responsibility of the business sector, an area still weak and created as a response to European pressures. Beyond the National Strategy for promoting CSR, we identified several legal provisions that enhance social responsibility (deduction of taxes of firms for donated sums, law on volunteering). It is important to mention that compliance to these regulations is voluntary, as the discussion between the legal dimension of CSR is an important and yet unsolved one. This presentation of regulation is important especially in the light

of the international variability of what is legally mandatory for companies. We consider that this presentation of regulations from general to nationally specific is engaged with theoretical debates on voluntarism and compliance dimensions of CSR. While the national legislation can be seen as a driver of CSR in a country, we can conclude that Romania is still lagging behind from this perspective.

As a key element of this book, the final theoretical section, chapter five, focuses in the theoretical review of the literature on social responsibility of small and medium enterprises. The approaches mostly compare multinational large companies to SMEs in regard of social and environmental behaviors, yet some draw particularities of CSR in small businesses. These particularities are mainly derived by: limited human and financial resources for SR, limited time and resources for formalization and continuity, yet also more flexibility to respond to social demands, the stronger connection with the community (different stakeholders), and a higher personal impact from owner-managers. We presented also some studies regarding factors that mediate the effect of SR on firm performance, relevant particularly for SMEs. Based on these studies we consider that social responsibility of SMEs is to be studied with specific instruments, and the standards and criteria adapted from large companies, while promoting CSR in SMEs, might not capture the extent of their social and environmental involvement and actions. This study revealed again that SMEs social responsibility is a field of study less focused on. Empirical evidences focus on narrow aspects (forms, incentives, link with innovation) and there is still a lack of an integrative approach of SR in SMEs. We try to address this gap with our study, both by integrating theoretical perspectives and providing empirical evidences of this reality at the level of Romanian SME sector.

b. Conclusions of the empirical part

The aim of the book on CSR in Romanian SMEs is to contribute significantly to the clarification of a this less studied phenomenon, especially in Romania. As we have shown in our previous theoretical synthesis, various aspects related to corporate social responsibility (CSR) are considered a prerogative of large companies, especially multinationals. However, the involvement of SMEs in the problems of the community in which they operate is a reality. This research seeks to focus on this reality, emphasizing in particular the potential that socially responsible SMEs have both economically and socially.

The empirical questions, formulated in line with the research objectives were:

- Which are the challenges of SME sector in Romania in a European context?
- How is SR studied in Romania? What are the main conclusions of these studies?
- Are Romanian SMEs involved in SR? How (domains, activity type, strategic organizational SR), to what extent, why (motivations and other factors promoting it)?
- What do owner-managers of SMEs from Oradea (Bihor County, Romania) see different aspects of social responsibility?

In our empirical part we used both secondary and primary data. Secondary sources comprised both statistical official data regarding the small and medium enterprises sector, and data collected on CSR in Romania by other bodies (CSR Media). Another category of secondary data was driven from studies published on the topic of social responsibility in Romania in different national and international scientific journals. The primary data collected within this study was based on both quantitative and qualitative instruments. The qualitative study highlights the particularities of social and environmental behavior of SMEs in our region. The quantitative study is based on the formalized measures of CSR validated on SMEs, as well as on the characteristics revealed by the qualitative

study. We consider that such an integrated approach provides a more nuanced image of social responsibility as a reality for small and medium businesses, while also providing an extended picture regarding these aspects in Romanian firms.

Answering to our first empirical question, in our sixth chapter, we create the picture of the small and medium enterprises sector in Romania, both as presented in the literature, synthetic reports and European and national statistics. The data shows that Romania's SME sector is smaller and weaker compared to the European average. Its main challenges are bureaucracy, limited financial support, training and retainment of human resources. In Bihor County, part of the North Western development region of Romania, the number of SMEs is rather constant, at a value around 20000 enterprises in different domains.

The second question was answered to through the seventh and eight chapters. The seventh chapter presents a meta-analysis of Romanian literature on CSR in Romanian companies, in papers highly cited from Web of Sciences data base. We first analyzed, using WoS Viewer, the articles with the key word "social responsibility" and "Romania" indexed in Web-of-Science database. Based on the 182 articles extracted, we could identify four main cluster of studies: the ones that focus on performance, the ones presenting CSR activity, the ones dealing with CSR as a marketing tool and fourthly the ones that frame CSR under sustainable development theory. After this classification based on the study of titles and abstracts, we focused on the first fifteen most cited papers from the list. These were fully analyzed and classified, as a more in-depth analysis of the papers shaping this field of study. As presented in this analysis, most studies are empirical, rarely comparative in approach, the theoretical traditions employed derive from sustainability and business ethics, and are based on smaller samples, relevant only for a domain of activity, particular groups or geographical areas. An extended, synthetic study on social responsibility of small businesses is still needed in Romania, especially employing both qualitative and quantitative data. The focus on SMEs is limited, making our contribution even more relevant in this context.

The eighth chapter stops at other Romanian studies on CSR in our attempt to identify secondary sources of data regarding this topic. However, besides the literature in this field, only one study could be identified, a study conducted by CSR Media covering eight years of data collection. This study focuses on the evolution of several aspects of social responsibility employed by companies, both large and small, as reported by representatives of a little over 100 firms (except 2016 which had a sample of over 300 firms). This study proves the evolution of CSR related aspects in the firms that display an interest in this field, on several aspects: funding, number of people involved, strategic approach, and also describes the forms, domains, motivations for CSR.

The primary data focus at describing and explaining the social responsibility orientations and actions of SMEs in Oradea and Bihor County. We did this both by presenting quantitative data on CSR collected in two waves (first from 109 SMEs and the second based on 52 SME operating in this region), and by analyzing qualitative responses received through 10 interviews with owners and managers of small firms.

The first quantitative data, analyzed in chapter nine, revealed that SMEs invest in social responsibility actions. Their main domains of interest are charity and environmental protection; and the preferred action is giving money through donations and sponsorships. There is a strong influence of the attitude of managers' in shaping the degree in which firms get involved in CSR: firms lead by managers who think that businesses have a role in providing social welfare are more likely to organize different types of social actions. However, the way SMEs organize such actions is often unsystematic, with little

visibility and level of formalization. There is a strategic orientation towards organizational CSR, measured on an internationally validated scale. On this scale we could highlight the emphasis on primary stakeholders – employees and clients. This empirical part was focused on testing a set of thirteen hypothesis. The conclusions regarding these are synthetically presented in the table C1. below.

Table no.C.1. Hypothesis testing with the first wave of quantitative data.

No.	Hypothesis	Conclusion
1.	<i>Less than 18% of the SMEs in our sample will carry out at least one CSR action</i>	Rejected. More SMEs in our sample carried out CSR actions
2.	<i>Less than 10% of the SMEs in our sample will present some form of formalization of social responsibility.</i>	Rejected. More SMEs in our sample formalized CSR.
3.	<i>The domains of CSR actions undertaken by SMEs in our sample will be environmental protection, education and social/charity.</i>	Partially validate. The order of these domains vary.
4.	<i>The most frequent CSR action undertaken by SMEs in our sample will be related to employees.</i>	Rejected. The most prominent type of CSR action is giving donations and sponsorship.
5.	<i>The decisions making process regarding CSR will be based on managerial choices</i>	Validated.
6.	<i>The main motivations for engaging in social responsibility actions by the SMEs in our sample are external.</i>	Validated
7.	<i>The SMEs in our sample that undertake social responsibility actions, will advertise these actions on their websites.</i>	Rejected
8.	<i>There will be a significant correlation between the attitude of managers towards the role of businesses in providing social welfare and their propensity of social actions</i>	Validated
9.	<i>There will be a significant correlation between the attitude of managers towards the role of businesses in providing social welfare and the score on the organizational CSR scale.</i>	Partially validated. Correlations are significant, yet in the linear regression model it was not significant.
10.	<i>Larger SMEs in our sample will have higher scores on the organizational orientation towards CSR on the scale</i>	Rejected
11.	<i>Older SMEs in our sample will have higher scores on the organizational orientation towards CSR on the scale.</i>	Rejected
12.	<i>SMEs in our sample that undertake more social responsibility types of actions, will have a stronger organizational orientation towards CSR on the scale</i>	Validated
13.	<i>SMEs in our sample with a higher degree of formalization of CSR are more likely to have higher scores on the organizational orientation towards CSR on the scale.</i>	Partially validated. Correlations are significant, yet in the linear regression model it was not significant.

Source: author's development

In the interviews, analyzed in chapter ten, we tried to identify the understandings of owner managers on social responsibility related aspects. It was revealed that this concept is seen from the ethical perspective: doing business correctly, at ones' best ability, being sustainable in the community, trying to solve community problems. Giving back to the community, and contributions from the business

sector to creating a more cohesive “better world” was also a topic mentioned by several of our subjects. Respondents focused also on the marketing aspect of CSR, as it is an opportunity to make the firm visible in the local community, both for potential employees and clients. The role of managers is essential in shaping the social responsibility of the firms, and not just that: in some cases, there is no difference between personal social involvement (apart from the firm’s domain of activity) and the social responsibility of the firms. Through the interviews we could capture the understandings of social responsibility related aspects by owner-managers of small firms. This type of study of CSR in SMEs is innovative in Romanian context, as we could not find a similar study. The classification of responses and the creation of the conceptual map is the sole contribution of the researcher. The findings are discussed in the light of other studies in this field, engaging in the larger debates on SMEs contribution to social responsibility. We consider that the qualitative part of this study is a significant contribution to knowledge in the area of Romanian studies on CSR.

The eleventh chapter presents the analyses of quantitative data collected from SMEs’ managers from Bihor County in 2021 which has a limited number of answers – 52 valid questionnaires. The questionnaire was structured on the same logic, while some adjustments were done to better capture the realities of social responsibility in SME. The types and domain of actions are in the same order as previous data collection waves, as well as the perceived benefits and attitude of managers regarding the role of the business sector in providing collective welfare. However, the propensity of CSR actions, measured as the number of types of CSR actions carried out, is not linked with any of the measures of the size and age of the firm, nor by the understating regarding the role of businesses. The dimensionality of this scale of strategic organizational CSR, highlighted the existence of three factors: one related to primary stakeholders (law included), one to sustainability issues and one regarding to society. Both measures of CSR (activities and orientations) are strongly correlated and linked with the perceived benefits of CSR and understandings of CSR as a mechanism to solve employee or clients’ problems.

c. Final remarks

We consider that the information, both theoretical and empirical, presented here significantly contributes at a better understating of SR in Romanian SMEs, consequently contributing at the achievement of the aim of this book. The detailed own contributions were presented in the previous subsection, in the summary of findings in each chapter. These contributions engage our research in the main theoretical debates on this topic, and add relevant data in advancing knowledge regarding social responsibilities of small and medium Romanian businesses.

The theoretical framework developed was three-fold: based on business ethics, stakeholder management and sustainable development traditions. The conceptual analysis was also complex acknowledging the complementarity of several related concepts, under the more inclusive social responsibility approach. The review of methodologies, and determinants of social responsibility of organizations, as presented in the international scientific literature, helped us shape our own research instruments. Most of the data presented supports conclusions of other studies on this topic, suggesting congruence of the Romanian context with the European SME sector trends regarding SR involvement. Most of the hypotheses were validated. The main areas of social involvement of Romanian SMEs are charity and education, and the most frequently used type of social action is giving donations or sponsorships. The level of involvement in social actions is greatly influenced by value orientations of managers of SMEs, confirming, again, international literature findings. The strategic organizational CSR scale was validated on our samples, and highlighted interest mainly towards primary stakeholders (including compliance with legal provisions). Through the interviews conducted with

owner-managers we could portrait better their understanding on social responsibility, the way they choose specific actions, as well as methods to increase this behavior from SMEs.

We consider the relevance of this study distinctively on several levels:

- For academics, the three-fold theoretical integration along with the conceptual analysis, the focus on Romanian studies' contributions to the topic of social responsibility, the systematic approach on social responsibility in small and medium enterprises, along with the conclusions of the primary data presented, contribute to this field. The validation/rejection of our hypotheses contribute to the clarification of several key aspects regarding type and domains of CSR, communication and formalization, different measures, and the factors promoting SR in SMEs.
- For practitioners we consider particularly relevant, beyond the conceptual clarification, the distinctions between engagement of large vs. small and medium firms in social responsibility. These are less understood by owner-managers of SMEs and often consider that their own contributions are not relevant compared to those of multinational companies. The examples provided, the data regarding the propensity of different types of actions, the motivations identified may become drivers for their own social actions.
- For policy makers we identified mechanism that would stimulate involvement: acces to information regarding the available facilities, development of NGOS could link social initiatives and SMEs.

The main limit of this study is related to the size of the samples, both for the quantitative and qualitative data. While we tried to capture responses from a wide range of firms, both regarding their size, domain of activity and CSR engagement, we did this based on the access we had to firms. The number of responses at both waves of data collection using the questionnaire are limited, even if there is variety regarding sizes, ages and domains of activity. The interviewees were selected also to ensure open responses and availability for discussion. We aimed at talking to both managers of firms with social responsibility actions as well as without such interests. Nonetheless, the access to firms of different size could not be ensured, consequently only small firms are represented in the interviews. As a consequence of this limit, no distinct typologies of social responsibility of SMEs could be validated.

This limit also is the ground for the future prospect: the development of an empirical survey with a representative sample of SMEs, across domains of activities, sizes, and degree of social responsibility awareness would fill in the remaining gap in knowledge regarding this field. It is our ambition to develop such a survey on Romanian SMEs, at least at regional level.

Another direction of study that we would like to explore in more detail is related to the relationship between internal and external factors in promoting CSR in Romanian SMEs. It is suggested by our data that, at least in the case of small firms, that the internal factors, such as value orientation of managers, have prevalence in shaping social orientation of firms. Firms are less likely to react to pressures from secondary external stakeholders in organizing social responsibility actions, then to organize such actions because "it makes sense to do so" (Morsing and Perrini, 2009). Such a clarification would imply the revision of stakeholder theory contributions to social responsibility of small and medium enterprises, and would decrease to some extent the normativity of CSR theories (it might not be about what SMEs must do, but about what they want to do).

More, in continuing this empirical research, we consider particularly relevant the inclusion of qualitative approaches. The delineation of types of social responsibility actions, and the decision

process regarding these, can be better captured through direct and open interaction with owner-managers. Also, the response rate and the quality of responses received were better for interviews. Thus, we would consider employing a mixed approach for data collection, ensuring higher response rate, more relevant input, yet also the possibility of systematization and classification of responses. An aspect that should also be distinctively approached in the study of social responsibility of SMEs is the impact of these actions. Though a key theoretical element, one of the most frequently argued limits on CSR in SMEs, this topic exceeded our current study. Nevertheless, these aspects should be explicitly addressed in future research in this topic.

While the conclusions of this study contribute to the understanding of SR in SMEs, we consider that our findings also open important avenues for future research. We are committed to follow up on these and continue our efforts to advance knowledge on this topic.

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Appendix 1 – Number of papers on “Social responsibility” and “Romania” in scientific journals

Journals	No.
SUSTAINABILITY	84
AMFITEATRU ECONOMIC	81
QUALITY-ACCESS TO SUCCESS	28
REVISTA ROMANA DE BIOETICA	19
ENVIRONMENTAL ENGINEERING AND MANAGEMENT JOURNAL	18
TRANSFORMATIONS IN BUSINESS & ECONOMICS	17
JOURNAL OF ENVIRONMENTAL PROTECTION AND ECOLOGY	11
CARPATHIAN JOURNAL OF EARTH AND ENVIRONMENTAL SCIENCES	10
CORPORATE SOCIAL RESPONSIBILITY IN EMERGING ECONOMIES: REALITY AND ILLUSION	10
CURRENT ISSUES IN CORPORATE SOCIAL RESPONSIBILITY: AN INTERNATIONAL CONSIDERATION	9
INTERNATIONAL JOURNAL OF ENVIRONMENTAL RESEARCH AND PUBLIC HEALTH	8
CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENTAL MANAGEMENT	6
JOURNAL OF BUSINESS ETHICS	6
EUROPEAN JOURNAL OF SUSTAINABLE DEVELOPMENT	5
JOURNAL OF CLEANER PRODUCTION	5
STUDIES IN BUSINESS AND ECONOMICS	5
E & M EKONOMIE A MANAGEMENT	4
ECONOMIC COMPUTATION AND ECONOMIC CYBERNETICS STUDIES AND RESEARCH	4
ECONOMIC RESEARCH-EKONOMSKA ISTRAZIVANJA	4
JOURNAL FOR EAST EUROPEAN MANAGEMENT STUDIES	4
CORPORATE SOCIAL RESPONSIBILITY IN THE DIGITAL AGE	3
ECONOMIC RESEARCH-EKONOMSKA ISTRAZIVANJA	3
ISO 26000 - A STANDARDIZED VIEW ON CORPORATE SOCIAL RESPONSIBILITY: PRACTICES, CASES AND CONTROVERSIES	3
JOURNAL OF RISK AND FINANCIAL MANAGEMENT	3
PRAGUE ECONOMIC PAPERS	3
CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY: EMERGING MARKETS FOCUS	2
CORPORATE SOCIAL RESPONSIBILITY IN TIMES OF CRISIS: PRACTICES AND CASES FROM EUROPE, AFRICA AND THE WORLD	2
DYNAMICS OF CORPORATE SOCIAL RESPONSIBILITY: A CRITICAL APPROACH TO THEORY AND PRACTICE	2
ECONOMICS & SOCIOLOGY	2
EMPOWERING ORGANIZATIONS THROUGH CORPORATE SOCIAL RESPONSIBILITY	2
MANAGEMENT & MARKETING-CHALLENGES FOR THE KNOWLEDGE SOCIETY	2
POLISH JOURNAL OF ENVIRONMENTAL STUDIES	2
SCIENTIFIC ANNALS OF ECONOMICS AND BUSINESS	2
ACCOUNTING AUDITING & ACCOUNTABILITY JOURNAL	1
ACCOUNTING ECONOMICS AND LAW-A CONVIVUM	1
ACCOUNTING IN CENTRAL AND EASTERN EUROPE	1

ACCOUNTING IN EUROPE	1
ACTA BIOETHICA	1
ACTUAL PROBLEMS OF ECONOMICS	1
ADMINISTRATIVE SCIENCES	1
AFRICAN JOURNAL OF ACCOUNTING AUDITING AND FINANCE	1
APPLIED ECONOMICS	1
ARGUMENTA OECONOMICA	1
ARMED FORCES & SOCIETY	1
BUSINESS ETHICS-A EUROPEAN REVIEW	1
CONTEMPORARY ECONOMICS	1
CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE: THEORY AND PRACTICE	1
CORPORATE SOCIAL RESPONSIBILITY: ACADEMIC INSIGHTS AND IMPACTS	1
CROSS-SECTOR LEADERSHIP FOR THE GREEN ECONOMY: INTEGRATING RESEARCH AND PRACTICE ON SUSTAINABLE ENTERPRISE	1
CSR 2.0 AND THE NEW ERA OF CORPORATE CITIZENSHIP	1
ECONOMIC GEOGRAPHY OF GLOBALIZATION	1
ECOSYSTEM SERVICES	1
EDUCATION AND CORPORATE SOCIAL RESPONSIBILITY: INTERNATIONAL PERSPECTIVES	1
EMERGING MARKETS FINANCE AND TRADE	1
ENVIRONMENTAL RESEARCH	1
ETHICS AND INFORMATION TECHNOLOGY	1
EUROPEAN JOURNAL OF INNOVATION MANAGEMENT	1
EXAMINING THE ROLE OF NATIONAL PROMOTIONAL BANKS IN THE EUROPEAN ECONOMY: EMERGING RESEARCH AND OPPORTUNITIES	1
EXPLORING THE INFLUENCE OF PERSONAL VALUES AND CULTURES IN THE WORKPLACE	1
FINANCE A UVER-CZECH JOURNAL OF ECONOMICS AND FINANCE	1
GOVERNANCE IN THE BUSINESS ENVIRONMENT	1
IMAGINING THE PEOPLES OF EUROPE: POPULIST DISCOURSES ACROSS THE POLITICAL SPECTRUM	1
INDONESIAN JOURNAL OF ACCOUNTING AND MANAGEMENT	1
INDUSTRIAL AND CORPORATE CHANGE	1
INTERNATIONAL JOURNAL OF BANK MARKETING	1
INTERNATIONAL JOURNAL OF HUMAN RESOURCE MANAGEMENT	1
JOURNAL OF BUSINESS ECONOMICS AND MANAGEMENT	1
JOURNAL OF COMPETITIVENESS	1
JOURNAL OF ORGANIZATIONAL ETHNOGRAPHY	1
MANAGEMENT DECISION	1
MANAGEMENT RESEARCH AND PRACTICE	1
MARKET-TRZISTE	1
MEDITARI ACCOUNTANCY RESEARCH	1
MONTENEGRIN JOURNAL OF ECONOMICS	1
POLISH JOURNAL OF MANAGEMENT STUDIES	1

PRINCIPLES AND STRATEGIES TO BALANCE ETHICAL, SOCIAL AND ENVIRONMENTAL CONCERNS WITH CORPORATE REQUIREMENTS	1
PSYCHOLOGY & MARKETING	1
REDEFINING CORPORATE SOCIAL RESPONSIBILITY	1
SOCIAL INDICATORS RESEARCH	1
SPORT AND DISCRIMINATION	1
STAGES OF CORPORATE SOCIAL RESPONSIBILITY: FROM IDEAS TO IMPACTS	1
STRATEGIC MANAGEMENT	1
SUSTAINABILITY AND SOCIAL RESPONSIBILITY OF ACCOUNTABILITY REPORTING SYSTEMS: A GLOBAL APPROACH	1
SUSTAINABLE ECONOMIC DEVELOPMENT: GREEN ECONOMY AND GREEN GROWTH	1
SUSTAINABLE TECHNOLOGIES, POLICIES, AND CONSTRAINTS IN THE GREEN ECONOMY	1
SYSTEMIC PRACTICE AND ACTION RESEARCH	1
TECHNOLOGICAL AND ECONOMIC DEVELOPMENT OF ECONOMY	1
TOURISM MANAGEMENT	1
UNDERSTANDING ETHICS AND RESPONSIBILITIES IN A GLOBALIZING WORLD	1
WILEY INTERDISCIPLINARY REVIEWS-WATER	1

Source: authors own analysis based on the total of 422 papers identified in WoS on October 2021 on serach criteria "social responsibility" and "Romania"

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